

generally as a charge in writing (not necessarily sealed) of certain property with the repayment, at a time fixed, of money lent by person therein named at a given interest, but the term is a very elastic one. The word 'debenture' is of ancient origin and appears to have been in use five centuries ago, and a document which, though it mentions no security and is only a promise to pay, is properly described as a debenture."

Some of the more salient characteristics<sup>5</sup> which are to be found in the various kinds of debentures are noted below :

- (1) It creates a debt or acknowledges it.
- (2) A debenture is, as a general rule, one of a series.
- (3) It is generally issued by companies.
- (4) It is usually, when issued by a company, under its seal.
- (5) It generally provides for the payment of a specific principal sum at a specific date.
- (6) It usually provides for payment of interest at a specified rate. Generally, the interest is payable unconditionally.
- (7) It generally contains a charge on the undertaking of the company, or on some part of its property. But the term does not necessarily imply a security.

It is not essential that *all* these characteristics should be present in a document in order to constitute that document a debenture.<sup>6</sup>

The primary characteristic of a debenture is that it creates a debt or acknowledges it. In fact, this characteristic alone was thought sufficient in the under-mentioned English decisions to constitute the document a debenture.<sup>7</sup> In *Levy v. Abercorris Slate and Slab Co.*<sup>8</sup>, Mr. Justice Chitty observed: "In any opinion the debenture means a document which either creates a debt or acknowledges it and a document which fulfils either of these conditions is a 'debenture.' "

The above English view was adopted in this country in the undernoted Rangoon case,<sup>9</sup> and it was held that an instrument which neither creates nor acknowledges a debt is not a debenture. The same principle is also illustrated by the under-mentioned Madras case.<sup>10</sup>

5. See (1926) 1 Ch D 1 (15) : 95 L J Ch 97 : 133 L T 790, *Lemon v. Austin Friars Investment Trust Limited*. (Compare also the characteristics of a debenture mentioned in the arguments at page 7.)

6. (1926) 1 Ch D 1 (12) : 95 L J Ch 97 : 133 L T 790, *Lemon v. Austin Friars Investment Trust, Ltd.* (Per Pollock, M. R.)

7. (1926) 1 Ch D 1 (15, 17) : 95 L J Ch 97 : 133 L T 790, *Lemon v. Austin Friars Investment Trust Limited*. (Instrument held an acknowledgment of indebtedness and as such sufficient to constitute a debenture.)

(1887) 37 Ch D 260 (264) : 57 L J Ch 202 : 58 L T 218 : 36 W R (Eng) 411, *Levy v. Abercorris State and Slab Company*.

[See also (1887) 36 Ch D 215 (219) : 56 L J Ch 815 : 57 L T 139 : 35 W R (Eng) 798, *Edmonds v. Blaina Furnaces Co.* (The term itself imports a debt—an acknow-

ledgment of a debt—and speaking of the numerous and various forms of instruments which have been called debentures without anyone being able to say the term is incorrectly used, I find that generally, if not always, the instrument imports an obligation or covenant to pay. This obligation or covenant is in most cases at the present day accompanied by some charge or security so that there are debentures which are secured, and debentures which are not secured.)

8. (1887) 37 Ch D 260 (264) : 57 L J Ch 202 : 58 L T 218 : 36 W R (Eng) 411.

9. ('27) 14 AIR 1927 Rang 37 (38) : 4 Rang 456 : 99 I. C. 315 (FB), *In re Rangoon Gymkhana Club*.

10. (1900) 23 Mad 207 (208) (SB), *Reference under Stamp Act, S. 46*. (Document giving debentures as security for pre-existing debt is not itself a debenture but a mortgage.)



## DEBENTURE

It, however, does not follow that every instrument which creates a debt or acknowledges it, is a debenture. The question whether any instrument is a debenture must be determined on considering the intention of the parties and on considering whether the instrument would strike any commercial man as a "debenture."<sup>11</sup> The Court is not bound to hold that an instrument is a debenture because it is called a debenture, nor to hold that it is not a debenture because it is not so called.<sup>12</sup> It is not necessary that a debenture must be one of a series of instruments or issued *pari passu* with others. There may be a single debenture given to several persons<sup>13</sup> or even payable to a single individual.<sup>14</sup>

*Illustrative cases.*

An instrument issued by an incorporated company, purporting upon the face of it to be a "debenture" with coupons for the payment of interest half yearly attached to it, and containing an engagement on the part of the company to pay "the amount of the indenture to A B or order on a given day, with interest at 5 per cent" was held chargeable with a debenture stamp and not with a promissory note stamp.<sup>15</sup>

A memorandum of agreement between a company of the one part and the several persons named in the schedule thereto, called the lenders of the other, whereby the company covenanted to pay, on a day named, to each of the lenders the sum advanced by him with interest, and as security for the payment thereof charged there-with all its undertakings, property, etc., was held to be a debenture.<sup>16</sup>

A Gymkhana club by a duly stamped trust-deed mortgaged its assets as security for the repayment of the debenture stock it had issued. The certificates issued to the stock holders contained no promise to repay any debt nor any acknowledgment thereof but simply stated the amount and the names of the stock holders, and that the stock was constituted and secured by the trust-deed. It was held that the certificate was not a debenture within the meaning of Art. 27 but was

1. See (1881) 7 Q B D 165 (172) : 50 L J Q B 517 : 44 L T 378 : 29 W R (Eng) 610, *British India Steam Navigation Co. v. Commissioners of Inland Revenue*. (Per Lindley J.)

2. (1881) 7 Q B D 165 (172) : 50 L J Q B 517 : 44 L T 378 : 29 W R (Eng) 610, *British India Steam Navigation Co. v. Commissioners of Inland Revenue*.

(1887) 36 Ch D 215 (220) : 56 L J Ch 815 : 57 L T 139 : 35 W R (Eng) 798, *Edmonds v. Blaina Furnaces Co.*

13. (1887) 36 Ch D 215 (221) : 56 L J Ch 815 : 57 L T 139 : 35 W R (Eng) 798, *Edmonds v. Blaina Furnaces Co.*

[See also (1926) 1 Ch D 1 (12) : 95 L J Ch 97 : 133 L T 790, *Lemon v. Austin Friars Investment Trust Ltd.* (Per Pollock, M. R.)]

14. (1887) 37 Ch D 260 (264) : 57 L J Ch 202 : 58 L T 218 : 36 W R (Eng) 411, *Levy v. Abercorris Slate and Slab Co.*

15. (1881) 7 Q B D 165 (171) : 50 L J Q B 517 : 44 L T 378 : 29 W R (Eng) 610, *British India Steam Navigation Company v. Inland Revenue Commissioners*. ("It is a promissory note and something more.")

Also see S. 2 (22) Note 14 and S. 6 Note 7.

16. (1887) 36 Ch D 215 (220, 221) : 56 L J Ch 815 : 58 L T 139 : 35 W R (Eng) 798, *Edmonds v. Blaina Furnaces Co.* (It is an acknowledgment of a debt, the company is

to pay the debt to each of the lenders separately. It gives a security to them and to all the lenders *pari passu* not upon any particular part of the property of the company, but all its undertaking, property, estate and effects of every kind, subject to prior charges.)

[See also (1897), 317 Ch D 260 (265) : 57 L J Ch 202 : 58 L T 218 : 36 W R (Eng) 411, *Levy v. Abercorris Slate and Slab Co.* (An Agreement between a company of the one part and a lender of the other part, whereby the company agreed to pay the lender the sum of £600 with interest, and charged certain hereditaments with the repayment of the said sum of £600 and interest and further agreed with the lender that they would at any time during the continuance of the security at the request of the lender execute a legal mortgage, and further agreed to issue debentures of the company to the extent of £600 secured over all the capital stock, goods, chattels and effects of the company, including uncalled capital both present and future.—Held, the document created a debt, showed the existence of a debt and acknowledged it—It was in effect a debenture : *Edmonds v. Blaina Furnaces Co.*, (1887) 36 Ch D 215, followed.)]



an instrument employed for completing the mortgage transaction and was chargeable with a duty of Re. 1 under S. 4 (1).<sup>17</sup> See also the undermentioned cases.<sup>18</sup>

**2. Marketable security.**—The liability of a debenture to stamp duty under this article depends on the debenture being a marketable security. As to the meaning of marketable security, see Note 2 on S. 2 (16A).

Under the English Stamp Act, 1891, there is a special provision, providing a duty on marketable securities as such. There is no such provision in this Act.

**3. Explanation.**—Under the Explanation, the amount of interest is not to be included in estimating the duty. This is also made clear by section 23.

Where the debenture is security not only for the repayment of the principal sum but also for another sum payable as premium at the time of repayment of the principal, the duty will be calculated on a sum which includes both the principal and premium.<sup>1</sup>

**4. Exemption.**—Debentures issued in pursuance of a mortgage-deed are exempted from further duty. The duty is payable once upon the mortgage-deed and not again upon the debentures issued in terms of the mortgage-deed.

The provision is, however, intended for the benefit of incorporated companies, or other bodies corporate, issuing debentures in terms of a mortgage-deed. It does not apply to private persons or proprietors of estate issuing debentures in conformity with a mortgage-deed. Such debenture issuers will be liable to pay, not only the stamp duty on the mortgage, but also the additional duty which is required under the existing law for debentures issued under the mortgage.

The mortgage-deed in pursuance of which debentures are issued by an incorporated company must be "duly stamped." A mortgage-deed recited that it was intended to issue mortgage debentures to a total value not exceeding five lakhs and that a first set of debentures to the extent of two lakhs were to be immediately

17. ('27) 14 AIR 1927 Rang 37 (39) 4 Rang 456 : 99 Ind Cas 315 (FB), *In re Rangoon Gumkhana Club*.

18. (1899) 1 Q B 121 (134, 139) : 68 L J Q B 62 : 79 L T 648 : 47 W R (Eng) 216, *City of London Brewery Co. v. Commissioners of Inland Revenue—Held*, (per A. L. Smith, L. J.) instrument in question was a "mortgage" within the definition contained in S. 86 (1), Stamp Act, 1891. Rigby L. J. contra.—Instrument was not a mortgage but was a security containing a covenant by the company to pay in the events specified the lump sum payable to the respective stock holders and the name "debenture" was properly attributable to it.)

(1900) 23 Mad 207 (208) (SB), *Reference under Stamp Act, S. 46*. (By a clause in document, A Company agreed that on execution of the document, they would issue and hand to B Company £8,000, part of the £25,000 second debentures and that such second debentures, together with the £20,000 first debentures already issued to B Company, and the remaining £5,000 first debentures, subject to the prior charge thereon, should be held by B Company as security for a sum of £32,009-15-10—*Held* that the clause constituted the document a "mortgage deed"

and not debenture.)

#### Article 27—NOTE 3

1. (1897) 2 Q B 194 (197) : 66 L J Q B 528, *Rowell v. Commissioners of Inland Revenue*. [See however, (1900) 1 Q B 217 (222) : 48 W R (Eng) 198 : 69 L J Q B 66 : 81 L T 625, *Knights Deep Ltd. v. Inland Revenue Commissioners*. (A limited company issued a series of debentures for £100 each, redeemable at par by annual drawings on and after July, 1, 1902—Each debenture contained a stipulation that the company might, at any time after 1st July 1900, on giving 6 month's previous notice in writing to the registered holder, redeem the debenture at £103, which sum at the expiration of 6 months, should become payable as if the same were the amount of the principal moneys thereby secured—*Held* that ad valorem stamp duty was chargeable on each debenture under the head "marketable security" in Sch. I to the Stamp Act, 1891, upon £100 only, as being the "money secured" by the debenture within the meaning of the Schedule : *Knights Deep Ltd. v. Inland Revenue Commissioners*, (1899) 1 Q B 345, reversed ; *Rowell v. Commissioners of Inland Revenue*, (1897) 2 Q B 194, distinguished.)]



secured. It was held that a duty on two lakhs was sufficient for the document and that the duty need not be for five lakhs.<sup>1</sup>

5. Debentures issued by local authorities.—See Notes on Section 8.

6. Renewal of debentures.—See Notes on Section 55.

7. Description of stamp.—See Appendix C.

### DECLARATION OF ANY TRUST. See Trust (No. 64).

- \*28. **DELIVERY-ORDER IN RESPECT OF GOODS,** | One anna.  
that is to say, any instrument entitling any person  
therein named, or his assigns or the holder thereof,  
to the delivery of any goods lying in any dock or  
port, or in any ware-house in which goods are stored  
or deposited on rent or hire, or upon any wharf, such  
instrument being signed by or on behalf of the owner  
of such goods upon the sale or transfer of the pro-  
perty therein, when such goods exceed in value  
twenty rupees.

### Provincial Amendments.

**BIHAR** The stamp duty payable under this article is increased by a surcharge by S. 5 of Bihar Act XXV of 1948 [1-4-1948]. For the text of this Act see Appendix H.

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

**MADRAS** See Madras Sch. IA, Art. 23A.

**ORISSA** The stamp duty payable under this article is increased by a surcharge by S. 2 of Orissa Act II of 1945. [1-7-1945]. For the text of this Act see Appendix H.

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 28.

**WEST PUNJAB** See West Punjab Sch. I A Art 28.

1. **Scope of the article.**—The article gives a complete description of the kind of instrument to which it applies and which it calls a delivery-order in respect of goods. For the applicability of the article, the instrument must relate to goods lying in the particular places specified therein and the value of the goods concerned must exceed Rs. 20. Further, the instrument must be signed by or on behalf of the *owner* of the goods and must be executed upon the sale or the transfer of the property in the goods.

A delivery-order differs from a *warrant* for goods dealt with by Art. 65. The latter is an instrument signed by *the person in whose custody* the goods are and it evidences the title of the person named therein to the goods in his custody. A delivery-order, on the other hand, is an order by the *owner* of the goods to the custodian thereof, to deliver the goods to the person named therein.

An order in writing by a merchant to his own servant or warehouseman would not be a delivery-order within the meaning of this article as it contemplates the custody of goods by a third person on hire or rent.

\* [1879—Art. 26 Cf. (1870) 33 & 34 Vict. C. 97—S. 87;—S. 87; (1891) 54 & 55 Vict. C. 39—S. 69.]



repealed by Act IX of 1879.<sup>1</sup>

The words "under the Indian Bar Councils Act, 1926, or" have been inserted by S. 19 and schedule of the Indian Bar Councils Act, 1926 (XXXVIII of 1926).

**3. Scope of the article**—The article is applicable only to the enrolment of an advocate, vakil or attorney in any High Court under S. 8 of the Indian Bar Councils Act, 1926, or under the Letters Patent of such High Court or under S. 41 of the Legal Practitioner's Act, 1879, as amended by Act IX of 1884. Certificates of pleaders, mukhtars and revenue agents are not chargeable with stamp duty under this article. They are liable to stamp duty under S. 25 read with Sch. II of the Legal Practitioner's Act, 1879. (For text of S. 25 and Sch. II see Appendix J.)

**4. Exemption.**—The term "High Court" in the exemption clause is used in its restricted sense and not in a wider sense given to it under S. 3 (24) of the General Clauses Act, 1897. It is confined to those High Courts which are empowered to enrol advocates, vakils or attorneys under the provisions mentioned in the charging portion of the article. Thus, where an advocate of the late Judicial Commissioner's Court of Burma sought to be enrolled as an advocate of the Punjab Chief Court it was held that he was not entitled to exemption from payment of stamp duty under this article as the former was not a High Court within the meaning of the exemption.<sup>1</sup> Similarly, a First Grade Advocate of the Judicial Commissioner's Court of Upper Burma seeking to be enrolled as an advocate of the Rangoon High Court is not exempt from payment of stamp duty under this article.<sup>2</sup>

A person already enrolled as a vakil<sup>3</sup> or an attorney<sup>4</sup> in any High Court is not liable to pay stamp duty under this article when he applies to be enrolled as an advocate of the same High Court. It is conceived, that the exemption will equally apply when such vakil or attorney applies for enrolment as an advocate in a different High Court.

The Madras High Court has, in a recent decision,<sup>5</sup> held that a person who has paid the stamp duty under this article at the time of his enrolment as an advocate of the Rangoon High Court before the separation of Burma is entitled to claim exemption under this article when he applies to be enrolled as an advocate of the Madras High Court. The reason given is that though the Rangoon High Court is no longer a High Court in British India, it had that status when the person was enrolled as an advocate of that High Court.

The Nagpur High Court has held that the exemption is applicable only in the case of persons already enrolled as advocates, vakils or attorneys on payment of duty under this article and will not apply to pleaders who are granted certificates on payment of duty under Sch. II of the Legal Practitioners Act, 1879. Consequently, a First Grade Pleader of the late Judicial Commissioner's Court of Nagpur is not exempt from payment of duty under this article when he applies to be enrolled as an advocate of the Nagpur High Court.<sup>6</sup>

#### Article 30—NOTE 2

1. ('88) 1888 Pun Re No. 14 page 36 (37) (DB), *In re Grant*.

#### Article 30—NOTE 4

1. ('88) 1888 Pun Re No. 14 page 36 (37) (DB), *In re Grant*.
2. ('24) 11 AIR 1924 Rang 1 (2) : 1 Rang 142 : 74 Ind Cas 913 (FB), *In the matter of First Grade Advocates of the Judicial Commissioner's Court, U. B.*

3. ('85) 8 Mad 14 (15) (FB), *In re Parthasardi*.

4. ('09) 36 Cal 645 (646) : 2 Ind Cas 843 (SB), *In re R. Baxter*. (The stamp duty paid was refunded in this case.)

5. ('42) 29 AIR 1942 Mad 455 (456) : ILR (1942) Mad 663 : 202 Ind Cas 306 (SB), *In re Krishna Swami*.

6. ('37) 24 AIR 1937 Nag 318 (320) : ILR (1938) Nag 186 : 172 Ind Cas 478 (DB), *In re V. L. Oke*.



a[\* \* \* \* \*]  
**\*31.EXCHANGE OF PROPERTY—Instrument of.**

The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

a. The entry "Equitable Mortgage" was omitted by S. 8 (3) of the Indian Stamp (Amendment) Act XV 1904 (of 1904).

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 31.

**BIHAR** See Bihar Sch. IA, Art. 31.

#### BOMBAY

(i) For the rate of stamp duty payable under Art. 31 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932, reproduced in Appendix A.

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 31.

**MADRAS** See Madras Sch. IA, Art. 26.

**ORISSA** See Orissa Sch. IA., Art. 31.

**PUNJAB** See Punjab Sch. IA., Art. 31.

**SIND** For the rate of stamp duty payable under Art. 31 in the city of Karachi and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkara and Nawabshah see Part V of Bombay Act II of 1932 as amended by Sind Act II of 1943 and read with Sind Act V of 1949, reproduced in Appendix A.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 31.

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 31.

#### Reductions and Remissions.

For Reductions and Remissions under this article see Appendix D.

**1. Exchange.**—Exchange has been defined in S. 118 of the Transfer of Property Act as follows :

"When two persons mutually transfer the ownership of one thing for the ownership of another, neither thing or both things being money only, the transaction is called an 'exchange.' "

Where one property is given in exchange for another property and nothing more is said about the consideration proceeding from one to the other of the two



parties, the transaction is an exchange.<sup>1</sup> The same view will hold good when one article is transferred in consideration of another article plus money, there being no indication of the elements of a mutual sale.<sup>2</sup>

Where one immovable property was transferred in exchange for another and some amount of money was paid by one party another equalising the values of the properties exchanged it was held that the transaction was an exchange and not a sale.<sup>3</sup> But in the case mentioned below,<sup>4</sup> where there was a definite agreement to pay the difference by instalments, the instrument was held, on construction, to be an agreement relating to the sale of goods within Art. 5, Exemption (a).

An instrument may be one of exchange although it is executed by only one of the parties.<sup>5</sup>

See also A. I. R. Commentaries on the Transfer of Property Act, 2nd (1945) Edn., section 118.

**2. Exchange of shares in companies.**—Shares in companies are goods within the meaning of S. 2 (7) of the Sale of Goods Act of 1930. This article applies to a deed of exchange of movable as well as immovable properties. The corresponding S. 73 of the English Stamp Act of 1891, applies only to an instrument of exchange of *real properties* and hence does not apply to an exchange of *shares*<sup>1</sup>. But it is conceived that this article will apply to such an exchange.<sup>2</sup>

**3. Description of stamp.**—See Appendix C.

**EXTRACT.** See Copy (No. 24.)

**\*32. FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

\* [1879—Art. 30 ; 1969—Sch. I, Arts. 11, 17.]

#### Article 31—NOTE 1

1. ('37) 24 AIR 1937 All 190 (192): 162 Ind Cas 504, *Imam Baksh v. Emperor*. ('01) 25 Bom 696 (698): 3. Bom L R 384 (FB), *Samaratmal Uttamchand v. Govind*. (The difference between a sale and an exchange is this, that in the former the price is paid in money, whilst in the latter it is paid in goods by way of barter—(Chitty on Contracts 12th edition page 430).)
2. ('37) 24 AIR 1937 All 190 (192): 162 Ind Cas 504, *Imam Baksh v. Emperor*.
3. ('34) 21 AIR 1934 Bom 231 (232): 58 Bom 437: 151 Ind Cas 911 (SB), *In the matter of Indian Stamp Act, 1899*.
4. ('37) 24 AIR 1937 All 190 (192): 162 Ind Cas 504, *Imam Baksh v. Emperor*. (A buying from B a new lorry for Rs. 4,200, arrangement being that A should sell in return 2 old lorries for Rs. 2,000 to B, pay Rs. 500 in cash and the balance of Rs. 1,700 by instalments—A and B executed what they called "receipts" recording the transaction—Held, on construction, that the docu-

ment, though it might be called an *exchange* for the sake of convenience was in reality only an agreement for the sale of goods coming within Exemption (a) under Art. 5.)

5. ('77) 2 Cal 399 (493) (FB), *Empress v. Dawarkanath Chowdhry*.

#### Article 31—NOTE 2

1. (1897) 2 Q B 423 (426, 427): 66 L J Q B 732: 77 L T 270: 46 W R (Eng) 1, *Coats Ltd. v. Inland Revenue Commissioners*.
2. See ('37) 24 AIR 1937 Mad 259 (260): I L R (1937) Mad 559: 167 Ind Cas 513 (FB), *Board of Revenue v. Madura Mills Co. Ltd.* (In the hands of a shareholder, a share is property and may be the subject of a transfer by way of exchange or conveyance. But when the company is for first time issuing shares there is no transfer of property.)

Also see S. 2 (10) Note 11.



(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ;

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;

(ii) if possession is not so given.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 32.

**BIHAR** See Bihar Sch. IA, Art. 32.

**BOMBAY**

(i) For the rates of stamp duty payable under cls. (a) and (b) (i) of Art. 32 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bom. Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bom. Act II of 1932 reproduced in Appendix A.

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 32.

**MADRAS** See Madras Sch. IA, Art. 27.

**ORISSA** See Orissa Sch. IA, Art. 32.

**SIND** For the rates of stamp duty payable under cls. (a) and (b) (i) of Art. 32 in the city of Karachi and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah, see Part V of Bom. Act II of 1932 as amended by Sind Act II of 1943 and read with Sind Act V of 1949, reproduced in Appendix A.

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 32.

**WEST PUNJAB** See West Punjab Sch. IA., Art. 32.

#### Synopsis

1. Legislative changes.
2. Instrument of further charge,
3. Description of stamp. See Appendix C.

1. **Legislative changes.**—Under Art. 30 of Act I of 1879 (and also under Arts 11 and 17 of Sch. I of Act XVIII of 1869) the duty chargeable upon an instrument of further charge depended only upon whether the *original mortgage* was with or without possession. The question whether possession was or was not delivered

\*[1879—Art 30; 1869—Sch. 1, Art. 11, 17.]



under the instrument of *further charge* was immaterial. Hence, when the original mortgage was one *without* possession, the duty payable on the deed of further charge was the same whether possession was given or not under such deed. The article was amended in the present Act to remove this anomaly.

**2. Instrument of further charge.**—The article itself explains the meaning of “instrument of further charge” as being an instrument imposing a further charge on mortgaged property. Thus the property covered by an instrument of further charge must be the *same*. Where the instrument relates to a different property it will not come under this article but may be chargeable as a mortgage-deed under Art. 40.<sup>1</sup> The further charge must be in favour of the *same* mortgagee. Where the mortgaged property is again mortgaged to *another* person, the instrument will not be a deed of *further charge* but only a fresh mortgage. The reason is that the words “fruther charge” import that the *parties to the original deed* desire to increase the liability to which the land is already subject.<sup>1a</sup>

Secondly, an instrument of further charge keeps the original security alive and intact and merely increases the burden on the property, whereas, a fresh mortgage may, while increasing the liability on the property, destroy the original security, by way of merger. For instance, where A mortgaged his land with possession to B for Rs. 180 and subsequently re-mortgaged the same to B for Rs. 250 which was made up of Rs. 180 due on the first mortgage and another sum of Rs. 70, due to B, it was held that the second deed was not a deed of further charge as the intention of the parties was not to keep the original mortgage for Rs. 180 subsisting but to create a fresh mortgage for Rs. 250 in which the previous mortgage would merge.<sup>2</sup>

A executed a mortgage of his lands to B for a sum of Rs. 138 without possession. He subsequently executed another document in favour of B which recited that a sum of Rs. 138 was due under the prior mortgage and that a further sum of Rs. 180 was since received from the mortgagee, who was put in possession under the second deed. The latter did not cancel the prior mortgage and was, therefore, held to be a deed of further charge liable to duty under cl. (b) (i) of this article.<sup>3</sup>

A mortgaged to B with possession three acres out of five acres of his wet land for Rs. 500. Subsequently A executed in B's favour a deed of mortgage for Rs. 200 mortgaging five acres including those three acres already mortgaged. No possession was to be given under the latter deed. It was held that the latter transaction fell both under Art. 32 (a) and Art. 40 (b) and under S. 6 the deed was liable to a duty under Art. 32 (a), that being the higher duty.<sup>4</sup>

A property was mortgaged to three different persons under separate deeds for a total sum of Rs. 3,25,000. The mortgagor executed a subsequent mortgage for fresh advance of Rs. 75,000, charging the sum on the same property. All the prior mortgagees were parties to the latter deed and had agreed to extend the period of redemption of their respective mortgages by four years. The question was whether the deed created a fresh mortgage for the total amount of Rs. 4,00,000 or was a deed of further charge for Rs. 75,000. It was held that the deed was an instrument

#### Article 32—NOTE 2

1. See ('33) Mad S M page 117. (Citing B. P. 319, 11th June 1892).
- ('40) Bihar S M page 165. (Citing Board's Order No. 233 B, dated 2nd May 1884, to Presidency Commissioner. Stamp-duty on any instrument by which fresh debt is incurred and fresh property mortgaged to secure the old and the new debt, should be calculated on whole amount of such debts.)

- 1a. ('33) Mad S M page 101 (101, 102). (Citing B. P. 1416, 22nd May 1883.)
2. ('01) 25 Bom 370 (372) : 3 Bom L R 42 (FB), *In re Megha*.
3. ('33) Mad S M page 101 (101). (Citing B. P. 806, Mis., 8th July 1912.)  
[See also (1847) 136 E R 824 (826) : 17 L J C P 58 : 10 L T (O S) 88, *Rushbrook v. Hood*.]
4. ('33) Mad S M page 101 (101) (Citing B. P. 1716, 13th June 1883.)



of further charge and an agreement and as such was chargeable with Rs. 375-8-0 as a further charge.<sup>5</sup>

Description of Stamp—See Appendix—C.

- \*33. **GIFT**—Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62). The same duty as a Conveyance (no. 23) for a consideration equal to the value of the property as set forth in such instrument.

### Provincial Amendments.

#### BENGAL

(i) See Bengal Sch. IA, Art. 33.

(ii) For the increment of duty on instruments of gift of immovable property situated within the limits of the Calcutta Municipality, see S. 82 of the Calcutta Improvement Act, 1911 (Bengal Act V of 1911). For the text of this section see Appendix J.

BIHAR See Bihar Sch. IA, Art. 33.

#### BOMBAY

(i) In the entry in column 2 of Art. 33, for the words “as set forth in such instrument” *substitute* the following, namely—

“which is the subject-matter of the gift :

Provided that where an instrument of gift contains any provision for the revocation of the gift, the value of the property which is the subject-matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.”

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) as amended by Bombay Act IV of 1941, S. 3 (i).* [31-3-1941.]

(ii) For the rate of stamp duty payable under Art. 33 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended by S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.

(iii) See also Note given under Art. 1, Provincial Amendments—Bombay.

#### CENTRAL PROVINCES

(i) See Central Provinces Sch. IA, Art. 33.

(ii) For the increment of duty on instrument of gift of immovable property situated within the area to which the Nagpur Improvement Trust Act, 1936, extends or situated within the limits of the City of Jubbulpore, see S. 77 of the Nagpur Improvement Trust Act, 1936 (C. P. Act XXXVI of 1936) and S. 2 of the City of Jubbulpore (Improvement Duty) Act, 1948 (C. P. and Berar Act LVIII of 1948). For the text of these sections, see Appendix J.

#### MADRAS

(i) See Madras Sch. IA, Art. 28.

(ii) For the increment of duty on an instrument of gift of immovable property situated within the limits of the City of Madras, or of a municipality or in the area

\* [1879—Art. 36 ; 1869—Sch. II, Art. 37 ; 1862—Sch. A, Art. 35 ; 1860—Sch. A, Art. 25.]

5. ('99) 1 Bom L R 7 (10) (SB), *Reference under Stamp Act, 1879, S. 46.*



under the jurisdiction of a local board, see S. 135 of the Madras City Municipal Act, 1919, (Madras Act IV of 1919), S. 116A of the Madras District Municipalities Act, 1920 (Mad. Act V of 1920) and S. 110A of the Madras Local Boards Act, 1920 (Mad. Act XIV of 1920). For the text of these sections see Appendix J.

ORISSA See Orissa Sch. IA, Art. 33.

PUNJAB See Punjab Sch. IA, Art. 33.

SIND For the rate of stamp duty payable under Art. 33 in the city of Karachi and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah, see Part V of Bombay Act II of 1932 as amended by Sind ACT II of 1943 and read with Sind Act V of 1949, reproduced in Appendix A.

UNITED PROVINCES See United Provinces Sch. IA, Art. 33.

WEST PUNJAB See West Punjab, Sch. IA, Art. 33.

### Reductions and Remissions.

For reductions and Remissions under this article See Appendix D :

#### Synopsis

1. Legislative Changes
2. Gift.
3. Gift and will—Distinction.
4. Gift and settlement—Distinction.
5. "The value of the property as set forth in such instrument."
6. Description of stamp. See Appendix C.

1. **Legislative changes.**—Under the Act of 1869, the stamp duty was chargeable only on gifts of *immovable property* and the duty was a fixed amount.

Under the Act of 1879 and the present article, gifts whether of immovable or movable property have been made chargeable with stamp duty and the duty is the same as on a conveyance.

The words "or Transfer (No. 62)" have been newly added in the present article

2. **Gift.**—Gift is defined in S. 122 of the Transfer of Property Act. It is a transfer of certain existing movable or immovable property made voluntarily and without consideration.

A gift can be made subject to conditions. Thus, where a donee was directed in an instrument of gift of certain land to maintain the donor out of the profits of the land the instrument was held to be a gift<sup>1</sup>. But an instrument which purports to be a transfer by the executant of the property inherited by her from her husband subject to the payment of his debts, and in which a provision is made for the maintenance of the executant and for the re-transfer of the property in case she gave birth to a son, is not a gift.<sup>1a</sup>

A deed by a Hindu widow, who is in possession of certain properties of her deceased husband under a decree of Court in a partition suit, surrendering her interest

#### Article 33—NOTE 2

1. ('89) 12 Mad 89 (89) (SB), *Reference from the Board of Revenue S. 46. Stamp Act.* (And not a declaration of trust for stamp

purposes.)

Also see Article 64 Note 2.

- 1a. ('93) 16 Mad 419 (421) (SB), *Reference under Stamp Act, S. 49.*



in the properties to her sons and transferring the right to possession of the said properties to them has been held to be a gift and not a release.<sup>2</sup>

But in the undermentioned cases<sup>2</sup> it has been held that an instrument whereby a Hindu Widow surrenders her life interest in her husband's property in favour of the next reversioners, is not a gift but a release.

A Hindu widow by a clause in an adoption deed retained actual possession of the properties. Subsequently she executed a deed in favour of the adopted son giving up possession of the properties retained by her. It was held that the later deed was not an instrument of gift as property had already passed to the adopted son by virtue of his adoption and the instrument was sufficiently stamped as a release deed.<sup>2b</sup>

By an instrument described as an adoption-deed the adopter made to the adopted boy a gift of certain property. It was held that the instrument should be stamped as an instrument of gift and not as an adoption-deed.<sup>3</sup>

A widow executed a settlement granting an annuity charged on the revenues of a village for religious purposes and on her adopting a son he endorsed that paper by way of ratification of the gift. It was held that the instrument was chargeable as a single instrument with duty payable for a deed of gift.<sup>4</sup>

Where in a sale-deed for a consideration of Rs. 1,500 it was stated that Rs. 800, being a portion of the consideration, were given as a present to the purchaser, it was held by the Madras Board of Revenue that the gift did not reckon as a separate transaction and the deed should be stamped merely as a sale-deed.<sup>5</sup>

**3. Gift and will—Distinction.**—The main distinction between a gift and a will is this. If the intention of the executant when executing a deed of assignment is to make the assignee *presently absolute owner* of the property of the executant, the deed is a deed of gift. If, however, the disposition of the property is intended to have effect *only after the death of the owner*, the deed is a will.<sup>1</sup>

If a deed is a will, it does not become a deed of gift merely because some past acts of disposition are recited in it.<sup>2</sup>

**4. Gift and settlement—Distinction.**—For a disposition to be a settlement for the purpose of this Act, it must appear that the object of the executant must be of a description covered by S. 2 (24). Thus, where by a document the executant, be-

2. ('38) 25 AIR 1938 Pat 33 (34) : 17 Pat 95 : 172 Ind Cas 847 (SB), *In re Khetramoni Debha*. (Document by which possession is transferred is not release under Article 55. NOTE.—For the criticism of this case see Article 55 Note 2.)

('48) 35 AIR 1948 Cal 84 (94) (DB), *Karunanoyee Debu v. Maya Moyi Debi*. The surrender by a Hindu widow need not be in any particular form. Whatever may be said in regard to a case where it takes the form of a gift, certainly it does not come within Art. 33 of the Stamp Act where it is in the nature of a relinquishment and not of gift.)

('47) 34 AIR 1947 All 104 (105) : ILR (1946) All 705 : 231 Ind Cas 366, *Jwala Bank v. Sheobodh Chandra*. (AIR 1938 Pat 33 17 Pat 95 (FB) dissented from.)

('47) 1947 Nag Jour 148 (148, 149), *In re, Yashodabai*.

3. ('88) 1888 Bom P J 45, *Janku v. Vithu*.

4. ('83) 7 Bom 194 (196) : 7 Ind Jur 425 (SB), *In re Bhavanibai*.

Also see S. 14 Note 1.

5. ('33) Mad S M page 102. (Citing B. P. 2251, 1st July 1884.)

Article 33—NOTE 3

1. ('83) 7 Bom 170 (177) (DB), *Kuvarbai v. Mir Alam Khan*.

('33) Mad S M page 102. (Citing B P 1448-R., Mis., 30th September, 1908. By a document which was written on paper as a will and presented for registration after the executant's death, the properties disposed of thereunder were given *immediate possession* of to the beneficiaries. It also contained conditions to the effect that the executant should be supported during his lifetime and that he would not at any time repudiate the dispositions then made. The Board held that it was rightly charged with stamp duty as a deed of gift.)

2. ('98) 22 Bom 632 (635) (SB), *Haribai's v. Krishnarav Gopal*.



cause of natural affection bestowed upon his eldest sister add her son certain land and it did not appear that the object of the executor was to make a provision for them, the deed was held to be a gift and not a settlement.<sup>1</sup>

The underlying idea of settlement, (generally) is the notion or conception of trust. When a gift is made to an idol whereby the idols are to be *maliks* of the properties, the idol cannot be regarded as a trustee. Such a deed is, therefore, neither a trust-deed nor a settlement but a gift.<sup>2</sup> See S. 2 (24), Note 3 for a further consideration of this aspect.

A document by which the executant, in pursuance of a razinama filed in a suit for maintenance brought against him by a widow, transferred certain land to her subject only to the condition that no further claim for maintenance was to be put forward by her, was held to be neither a settlement nor a gift but a conveyance.<sup>3</sup> See also the undermentioned cases<sup>4</sup> in which the instrument was held to be a settlement.

5. “The value of the property as set forth in such instrument.”—The words “as set forth in such instrument” refer back to the word “value” and not to the word “property”.<sup>1</sup>

For the purpose of duty the valuation as set forth in the instrument of gift has to be accepted. There is no provision in the law authorising the Collector to ascertain the value of the property with a view to causing the instrument to be stamped with reference to the value thus ascertained.<sup>2</sup> When a deed of gift does not mention the value of the property, the deed does not require to be stamped. A prosecution will, however, lie against the executant under S. 64 (a) of the Act.<sup>3</sup> See also S. 27 Note 2.

6. Description of stamp.—See Appendix C.

**HIRING AGREEMENT** or agreement for service. See Agreement (No. 5).

*34. INDEMNITY BOND .. .. .	The same duty as a Security-Bond (No. 57) for the same amount.
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\* [1879—Art. 28 ; 1869—Sch. I, Art. 9.]

#### Article 33—NOTE 4

1. ('84) 7 Mad 349 (350) (SB), *Reference under Stamp Act, S. 46.*
  2. ('36) 23 AIR 1936 Cal 556 (561): 63 Cal 1098: 167 I. C. 713 (DB), *Bhupati Nath v. Basanta Kumari.*
  - ('44) 31 AIR 1944 Nag 33 (37): I L R (1944) Nag 81: 212 Ind Cas 312 (FB), *Chief Controlling Revenue-authority C. P. and Berar v. Sarjubai.*
- Also see S. 2 (24) Note 2.
3. ('98) 21 Mad 422 (425) (SB), *Reference under Stamp Act, S. 46.*
- Also see S. 2 (10) Note 2.
4. ('98) 21 Mad 422 (425) (SB), *Reference under Stamp Act, S. 46.* (An instrument whereby a life interest in lands is created in favour of the donee with reversion to the settlor and his heirs, is a deed of settlement within the meaning of Stamp Act, 1879. 7 Mad 349 distinguished.)
  - ('96) 20 Bom 210 (213) (SB), *Reference by the Collector and Superintendent of Stamps, Bombay.* (An instrument called a trust deed by the party executing it was intended to have immediate operation. It vested the

property in the trustees at once, and the provisions as to the management and the ultimate beneficial interest in the property showed that it was contemplated that its operation might extend beyond the lifetime of the owner. Held that the instrument fell under the definition of a settlement in the Stamp Act (1879) and should be stamped accordingly.)

#### Article 33—NOTE 5

1. ('22) 9 AIR 1922 All 82 (83): 44 All 339: 65 Ind Cas 811 (FB), *In re Muhammad Muzaffar Ali.* (8 Mad 453 (FB) relied on.) [See also ('85) 8 Mad 453 (455) (SB), *Reference under Stamp Act, S. 46.* (Case relating to settlement—The terms “as set forth in such settlement” apply not to the interests created by the instrument, but to the value set forth in the settlement and the law suggests that the settlor should insert the value.)]
2. ('22) 9 AIR 1922 All 82 (83): 44 All 339: 65 Ind Cas 811 (FB), *In re Muhammad Muzaffar Ali.*
3. ('22) 9 AIR 1922 All 82 (83): 44 All 339: 65 Ind Cas 811 (FB), *In re Muhammad*



## Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 34.**BIHAR** See Bihar Sch. IA, Art. 34.**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 34.**MADRA** See Madras Sch. IA, Art. 29.**ORISSA** See Orissa Sch. IA, Art. 34.**PUNJAB** See Punjab Sch. IA, Art. 34.**UNITED PROVINCES** See United Provinces Sch. IA, Art. 34.**WEST PUNJAB** See West Punjab Sch. IA, Art. 34.

## Reductions and Remissions.

For Reductions and Remissions under this article, see Appendix D.

## SYNOPSIS

- |                               |  |
|-------------------------------|--|
| 1. Legislative changes.       | 3. Illustrative cases.                   |
| 2. Indemnity bond Meaning of. | 4. Description of stamp. See Appendix C. |

1. **Legislative changes.**—Article 9 of Schedule I in Act XVIII of 1869 which corresponded to this article prescribed a maximum duty of rupees sixteen when the amount secured by an indemnity bond was not expressed or exceeded Rs. 3000. Under the present article read with Art. 57 the duty chargeable on an indemnity bond is Rs. 5 when the bond is for Rs. 1000 or more.

2. **Indemnity bond—Meaning of.**—This term is not defined by the Act. Section 124 of the Indian Contract Act, 1872, defines a “contract of indemnity” as a contract by which one party promises to save the other from loss caused to him by the conduct of the promisor himself or by the conduct of any other person. When such a contract is expressed in the form of a bond, it is an indemnity bond.

As to the distinction between a contract of indemnity and a contract of guarantee, See S. 126 of the Contract Act and the undermentioned case.<sup>1</sup> See also Notes on Art. 5.

3. **Illustrative cases.**—A sold some of her land to B and in the sale-deed it was stipulated that the vendee should liquidate her debts amounting to Rs. 4004 payable to C. The next day B executed a document agreeing to clear off the debts and also to indemnify A in default of payment, on the responsibility of his person and of the property acquired by him by the sale. It was held that the latter document was both an indemnity bond and a mortgage-deed and was chargeable with the higher stamp duty as a mortgage-deed under the provisions of S. 6 of the Act.<sup>1</sup>

A on behalf of himself and as guardian of his minor son executed a sale-deed for Rs. 18,500 in favour of B in regard to some of their lands. Subsequently A exe-

*Muzaffar Ali.*

(1929) 16 AIR 1929 Nag 272 (272): 119 Ind Cas 680, *Ajodhya Prasad v. Parash Ram*. Also see S. 27 Note 2; S. 40 Note 2; S. 64 Note 5 and Art. 23 Note 5.

## Article 34—NOTE 2

1. (1894) 2 Q B 885 (896): 63 L J Q B 721: 71 L T 140: 42 W R (Eng) 642, *Guild & Co. v. Conrad*. (There is a plain distinction between a promise to pay the creditor

if the principal debtor makes a default in payment and a promise to keep a person who has entered or is about to enter into a contract of liability indemnified against that liability independently of the question whether a third person makes a default or not.)

## Article 34—NOTE 3

1. (1933) Mad S M page 103 (103). (Citing B P 1102 Mis. 19th August 1918.)



cuted an indemnity bond in favour of B agreeing to make good to the latter any loss to the extent of Rs. 15,000 arising from any defect in title and certain landed properties were shown as security for the performance of the obligation. It was held that the document was both an indemnity bond and a mortgage-deed and was chargeable with the higher duty as a mortgage-deed.<sup>2</sup>

The usual covenant for title in a conveyance, though expressed as an indemnity bond, need not be stamped as such. The stamp for the conveyance covers such a covenant as it is a well-recognised part of it.<sup>3</sup> Similarly, a stipulation in a mortgage-deed whereby a mortgagor engages to pay to the mortgagee any cost the latter may incur in suits brought against him by the mortgagor's cosharers, and also any debts charged upon the mortgaged property which the mortgagee may pay, need not be stamped as an indemnity bond as the stipulation does not create any additional obligation to which the mortgagor is not subject under the ordinary law of mortgage.<sup>4</sup> So also, where an agreement between two parties recited that one party deposited certain promissory notes to secure the due fulfilment of his contract and it was further agreed that the promissory notes should be returned on due fulfilment of the contract, it was held that the agreement between the parties being a mortgage the latter clause was only incidental to it and did not require a separate stamp as an indemnity bond.<sup>5</sup>

An agreement between a mortgagor and the mortgagee, executed after the mortgage, provided, firstly, that the mortgagor should hold the estate for the term of the mortgage at a certain rent, arrears of which should be payable with interest at the time of redemption and that on default of payment of rent the mortgagee may re-enter and let the land to other tenants, and secondly, that the mortgagor should make good any losses arising from the default of such subsequent tenants, with interest at the time of redemption. The agreement was not stamped and it was contended that the deed being a lease or a counterpart of a lease, was exempted from stamp duty under S. 10 (3) of Regulation XVIII of 1827. It was held that though the first clause may *prima facie* amount to a lease, the second part thereof was a contract of indemnity against losses to be incurred *after* the determination of the lease and hence was not exempted by the provision.<sup>6</sup>

An indemnity note executed in favour of a railway company by a consignee and his surety in respect of goods delivered to the consignee for which he could not produce a railway receipt contained an undertaking by the executants to hold the railway company, its agents and servants, harmless and indemnified in respect of all the claims to the said goods. It was held that the note was not an indemnity bond as there was no obligation to pay *money* to another as required by S. 2 (5) and that it was merely an agreement chargeable under Article 5 (c).<sup>7</sup>

#### 4. Description of stamp.—See Appendix C.

2. ('33) Mad S M page 103 (103). (Citing B. P. 1467-R. Mis., 4th November 1918.)

3. ('78) 1 Mad 133 (133); 1 Ind Jur 128 (SB), *Reference by the Board of Revenue*.

Also see S. 2 (5) Note 12, S. 2 (10) Note 18 and S. 5 Note 5.

4. ('85) 9 Bom 435 (437) (FB), *Damodar Gangadar v. Vamanrao Lakshman*.

Also see S. 2 (5) Note 12, S. 2 (17) Note 23 and S. 5 Note 5.

5. ('88) 11 Mad 39 (39, 40) (SB), *Reference under Stamp Act*, S. 46.

6. ('73) 10 Bom H C R (AC) 441 (443), *Ram Krishna Gopal v. Vithu Shivaji*.

7. ('81) 5 Bom 478 (481) (FB), *Civil Reference No. 24 of 1881*.

Also see S. 2 (5) Note 9.



**INSPECTORSHIP-DEED.** *See* Composition-Deed (No. 22).

**INSURANCE.** *See* Policy of Insurance (No. 47).

\*35. **LEASE**, including an underlease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;

(ii) where the lease purports to be for a term of not less than one year but not more than three years ;

(iii) where the lease purports to be for a term in excess of three years ;

(iv) where the lease does not purport to be for any definite term ;

(v) where the lease purports to be in perpetuity.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.

\* [1879—Arts. 4, 39 ; 1869—Sch. I, Art. 19 ; 1862—Sch. A, Arts. 3, 39 to 42 ; 1860 Sch. A, Arts. 29 to 32.]



Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

### Exemptions

- (a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

a[\* \* \* \*]

- a. Exemption (b) was omitted by A. O. Exemption clause (b) was as follows :—“(b) Leases of fisheries granted under the Burma Fisheries Act, 1875 (VII of 1875), or the Upper Burma Land and Revenue Regulation, 1889 (II of 1889).”

### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 35.

**BIHAR** See Bihar Sch. IA, Art. 35.

### BOMBAY

(i) For the rates of stamp duty payable under cl. (a) items (iii), (iv) and (v), cl. (b) and clause (c) of Art. 35 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 35.

**MADRAS** See Madras Sch. IA, Art. 30.

**ORISSA** See Orissa Sch. IA, Art. 35.

**PUNJAB** See Punjab Sch. IA, Art. 35.

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 35.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 35.

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.



## SYNOPSIS

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|---|---|
| <ol style="list-style-type: none"> <li>1. Agreement to lease.</li> <li>2. Sub-lease or underlease. See Note 17 on Section 2 (16).</li> <li>3. Rent-free lease.</li> <li>4. Lease of fishery.</li> <li>4a. Duty payable under the article.</li> <li>5. Clause (a)—Lease, where no premium is paid.</li> <li>5a. Clause (a) (ii).</li> <li>6. Clause (a) (iii).</li> <li>7. Clause (a) (iv).</li> <li>8. Clause (a) (v)—Lease in perpetuity.</li> <li>9. Lessee to pay Government assessment in addition to premium or rent.</li> <li>10. Collateral covenants, payments under.</li> <li>11. Clause (b).</li> </ol> | <ol style="list-style-type: none"> <li>12. Fine, meaning of.</li> <li>13. Clause (c).</li> <li>14. Exemptions.</li> <li>15. Agreement contained in lease which is exempt from duty.</li> <li>16. Deed of attornment.</li> <li>17. Average annual rent.</li> <li>18. Assignment of lease. See Article 63.</li> <li>19. Rent, meaning of. See A.I.R. Commentaries on the Transfer of Property Act, 2nd (1945) Edn.; Section 105, Notes 59 and 60.</li> <li>20. Premium, meaning of. See Notes 5, 11, 13 and 14.</li> <li>21. Description of stamp. See Appendix C.</li> </ol> |
|---|---|

1. Agreement to lease.—An agreement to lease is chargeable with the same duty as a lease under this article and must be stamped accordingly, even though the parties may contemplate the execution of a formal deed of lease later on.<sup>1</sup> But as seen in Note 3 on S. 2 (16) in order to operate as an agreement to lease the document must amount to an actual demise, and must not be merely an agreement to grant a lease on the happening of certain contingencies.<sup>2</sup> Hence, a covenant for renewal of the lease at the option of the lessee<sup>3</sup> or an option given to the licensee under a prospecting licence to take a lease<sup>4</sup> is not an agreement to lease chargeable with duty under this article.

In the undermentioned English case<sup>5</sup> it was held that where the terms of the agreement to let have been assented to by the parties and reduced to writing, the mere fact that the parties have not signed the writing will not dispense with the

## Article 35—NOTE 1

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| <ol style="list-style-type: none"> <li>1. ('94) 17 Mad 280 (281): 4 Mad L Jour 104 (SB), <i>Reference under Stamp Act, S. 46.</i> (Agreement by a zamindar to lease the property and execute a formal deed of lease after obtaining the certificate of the Court as the property was under attachment.)</li> <li>2. ('19) 6 AIR 1919 PC 79 (80, 81): 47 Cal 485: 46 Ind App 240: 53 Ind Cas 534 (PC), <i>Hemanta Kumari v. Midnapur Zamindari.</i> (The agreement was to grant a lease if the alleged lessor succeeded in a certain suit he had filed against Government—<i>Held</i>, not an agreement to lease under Section 17, Registration Act.)</li> <li>('28) 15 AIR 1928 Bom 553 (555, 556): 53 Bom 1: 112 Ind Cas 758 (DB), <i>In re Maneklal Manilal.</i> (Where by means of a document a person agreed to lease a property in which he had no present interest, and where the property to be leased was not actually in existence, the document does not amount to an agreement to lease but a simple agreement to which Art. 35, stamp Act, will not apply.)</li> <li>[See however, (1828) 108 E R 1118 (1119, 1120): 6 L J K B 254: 32 R R 445, <i>Cornish v. Searell.</i> ("I hereby attorn and become the tenant to C and D and to hold the same for such time and on such conditions as may be subsequently agreed upon"—<i>Held</i> that this was not merely an attornment</li> </ol> | <ol style="list-style-type: none"> <li>but an agreement to become a tenant and required a stamp.)]</li> <li>3. ('29) 16 AIR 1929 Cal 50 (54): 55 Cal 841: 109 Ind Cas 298 (DB), <i>Mahendra Nath v. Kailash Nath.</i> (A covenant for renewal does not operate as a present demise but is a mere contract which can only be given effect to, in case of refusal of the lessor, by enforcing specific performance—It does not form part of the demise.)</li> <li>('02) 25 Mad 3 (5, 6) (SB), <i>Reference under Stamp Act, S. 57.</i> (Lease for 3 years with a covenant for renewal at the option of the lessee for a further term is properly stamped as a lease for 3 years and does not require additional stamp as an agreement and lease for further term.)</li> <li>4. ('40) Bihar S M page 160. (Citing Board's file No. 58 of 1908.)</li> <li>('31) Beng S M Vol. I page 74. (Citing Board's file No. 58 of 1908.)</li> <li>5. (1845) 135 E R 717 (720, 721): 14 L J C P 233: 5 L T (O S) 174, <i>Chadwick v. Clarke.</i></li> <li>('47) 34 AIR 1947 Oudh 43 (43): 21 Luck 575: 227 Ind Cas 94 (DB), <i>Suiti Devi v. Benarsi Das.</i></li> <li>('45) 32 AIR 1945 Mad 138 (139): ILR (1945) Mad 539: (FB), <i>Prince of Arcot Endowment v. Arunachalam Pillai.</i> (Application to landlord for granting lease on terms embodied in it—No endorsement of acceptance on</li> </ol> |
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necessity of a stamp. It is submitted that such a writing would not be chargeable with duty under the Indian Stamp Act as under S. 3 it is only an instrument which is *executed* i.e., signed by a party that is chargeable with duty. See also Notes on S. 3.

A letter merely offering to take a lease on certain terms is not an agreement to lease chargeable with duty under this article.<sup>6</sup> (See also S. 2 (16) Note 33.)

2. Sub-lease or underlease.—See Note 17 on Section 2 (16).

3. Rent-free lease.—A lease is chargeable under this article only when it is for a premium or fine or rent. When the lease is rent-free and no premium or fine is paid it is not chargeable under this article.<sup>1</sup>

4. Lease of fishery.—This article applies to leases of Government fisheries in Bengal.<sup>1</sup>

4a. Duty payable under the article.—The duty payable under this article is *ad valorem*. The duty is to be computed with reference to the rent and premium payable under the lease, though the mode of calculating the duty differs in different classes of leases. Under the English Stamp Act of 1891, S. 77 (2), a lease, made for any consideration in respect whereof it is chargeable with *ad valorem* duty and in further consideration, *inter alia*, of any covenant relating to the matter of the lease, is not chargeable with any duty in respect of such further consideration. Thus, where under a lease of tramways at a certain rent, the lessee company covenants to buy the electric energy from the lessor-corporation and pay a certain minimum amount under such covenant, no duty is chargeable on such amount.<sup>1</sup> It is conceived that the same will be the law under this article as the special amount payable under such a covenant will be neither rent nor premium.

See also Note 10.

5. Clause (a)—Lease, where no premium is paid.—For meaning of the expression “premium” see A. I. R. Commentaries on the Transfer of Property Act, 2nd (1945) Edition, S. 105, Note 58.

Where a lease for four years at an annual rent of Rs. 15 provided that out of the rent Rs. 50 should be paid in advance and the balance of Rs. 10 at the end of the term, it was held that the stipulation was only for payment of rent in anticipation and not for payment of premium or fine.<sup>1</sup> Where the lease at a monthly rent provides that the lessee is to deposit an amount equal to one month's rent with the lessor returnable at the end of the tenancy, the stipulation is not for payment of a premium.<sup>2</sup> Where the lease provides that the lessee is to deposit a certain amount,

application but landlord orally letting out property on terms embodied in application—Document is not lease and is not liable to stamp duty as such under Sch. IA Art. 30 (Mad.).)

#### Article 35—NOTE 3

1. ('01) 3 Bom LR 401 (402) (SB), *In re Narayandas*. (Lease executed in conformity with S. 259 of the Cantonment Code, 1899, granting a piece of land for building purposes *free of rent*.)

('16) 3 AIR 1916 Pat 250 (251): 1 Pat LJ 366: 36 Ind Cas 175 (DB), *Mt. Sunder Koer v. Emperor*. (Held, on a construction of *amaldustak* which was for a term of seven years but wherein no rent was fixed that the document did not require stamp.)

Also see S. 2 (16) Note 3 and S. 62 Note 15.

#### Article 35—NOTE 4

1. ('31) Beng SM Vol. I page 74. (Citing Board's Circular Order No. 16 of December 1903.)

('40) Bihar SM page 160. (Do.)

#### Article 35—NOTE 4a

1. (1902) 1 KB 441 (450, 451): 71 LJ KB 92: 85 LT 663: 50 WR (Eng) 280, *British Electric Traction Co. v. Inland Revenue Commissioners*.

Also see S. 2 (5) Note 12 and S. 5 Note 7.

#### Article 35—NOTE 5

1. ('84) 7 Mad 203 (206) (SB), *Reference under Stamp Act*, S. 46.

2. ('03) 26 Mad 473 (475) (SB), *Reference Under Stamp Act* S. 61 (1). (Lease chargeable under Art. 39 (b) of Act of 1879 (now Art. 35 (a).)



which would be appropriated to the last year's rent, the amount deposited is not a premium.<sup>3</sup>

The Municipal Board of Lucknow granted a lease to the U. P. Electric Supply Company for a term of 34 years and 170 days in consideration of an annual rent of Rs. 3000 and of the repayment by the company of the loan borrowed by the Board from the Government in thirty-five half yearly instalments of Rs. 47,500. It was stipulated that after the whole amount was paid up the generating station with buildings and appurtenances would become the absolute property of the company. There was no provision for re-entry in the event of the company failing to fulfil its obligation. It was held the payment of the loan by the company was not a *premium for a lease* but a *price for the acquisition of the property*.<sup>4</sup>

**5a. Clause (a) (ii).**—Where a lessee holding over wrote a letter to the lessor informing him that he agreed to continue the lease for a further period of three years provided a formal lease was executed to that effect and until then he would continue as a monthly tenant, it was held that it was not an agreement within this clause but was merely an offer to take a lease on certain conditions and therefore no stamp duty was payable thereon.<sup>1</sup>

**6. Clause (a) (iii).**—An agricultural lease to a cultivator for a period of six years at an annual rent of Rs. 120 is chargeable with duty under this clause.<sup>1</sup> Such a lease is not covered by the exemption though the lessee is a cultivator as the annual rent exceeds Rs. 100 and the term of the lease exceeds one year.

**7. Clause (a) (iv).**—Where a lease of a house or shop is granted on a tenancy from month to month with a proviso that the tenancy may be determined by a notice to quit or in some other manner and no term is fixed for the duration of the lease, the lease cannot be said to be one purporting to be for a definite term and is chargeable under this clause.<sup>1</sup> In such a case though the tenancy may be a monthly

[See however, ('33) Mad S M page 109. (Citing B Ps 684-R., Mis., 21st May 1909; 1672, Mis., 23rd November 1915—*Lanka patta* granted by Government—Provision for deposit of certain sum as security—75 Per cent. of this to be adjusted towards the last kist, 25 per cent. being refunded after expiry of lease—*Held* by Revenue Board that Art. 35 (c) applied, the above 25 per cent. being treated as "money advanced" within cl (c).)]

3. ('84) 7 Mad 203 (206) (SB), *Reference under Stamp Act*, S. 46.

('33) Mad S M page 107. (Citing B. P. 1143-R., Mis., 10th May 1902.)

[See also ('33) Mad S M page 108-109. (Citing B P 178/1168-R., Mis., 30th July 1908. By a document written on a 20-rupee stamp paper, the President of a District Board executed a lease of tolls to a person for a year for a rent reserved of Rs. 3503 payable in twelve monthly instalments with a deposit of Rs. 583-13-4 by the lessee to be credited to the last two monthly instalments. The Board considered that the stipulation requiring the prepayment of two months' rent in advance, which should be taken to the credit of the last two months' kist, amounted to no more than a condition of the lease and was not separately chargeable with stamp-duty.)]

[But see ('33) Mad S M page 107. (Citing B Ps 105/1228-R., Mis., 23rd May, 1902, 178/1168-R., Mis., 30th July 1908. In the case of mining leases, which contain a stipulation for deposit of security in addition to royalty and rent, duty should be levied under Article 35 (c).]

4. ('34) 21 A I R 1934 Cal 803 (807, 808): 152 Ind Cas 601 (SB), *In re United Provinces Electric Supply Co. Ltd.*

Article 35—NOTE 5a

1. ('47) 34 AIR 1947 Oudh 43 (43): 21 Luck 575: 227 Ind Cas 94 (DB), *Suiti Devi v. Benarsi Das*.

Article 35—NOTE 6

1. ('33) Mad S M page 107. (Citing B P 684-R., Mis., 31st March 1903.)

Article 35—NOTE 7

1. ('48) 35 AIR 1948 Bom 336 (337): ILR (1948) Bom 342 *Collector v. Superintendent of Stamps, Bombay v. Laxmibai*. Lease fixing monthly rent—No definite term fixed—Lease terminable by notice on either side—Art. 35 (a) (iv) and not Art. (35) (a) (i) applies: (AIR 1939 Mad 356: ILR (1939) Mad 384 (SB); AIR 1938 All 304: ILR (1938) All 481 and A I R 1939 Lah 531: ILR (1939) Lah 201 followed. AIR 1919 cal 200: 46 Cal 804 (FB) dissented from.)

† ('38) 25 AIR 1938 All 304 (304): I L R (1938) All 481: 175 Ind Cas 313 (DB), *Mangal*



tenancy within the meaning of S. 106 of the Transfer of Property Act, it does not follow that the instrument is a lease for less than one year.<sup>1a</sup> The Calcutta High Court has, however, taken a contrary view and has held that such a lease being a monthly tenancy is one for less than a year and, therefore, chargeable under cl. (a) (i).<sup>2</sup> It is submitted that the view of the Calcutta High Court is not correct.

Where under the instrument a lease for a definite term is given the mere fact that an option is given under the lease to terminate the tenancy at any time during the period of the lease or that it contains a proviso that the tenancy is to terminate on the happening of an uncertain event during the period of the lease, does not make it a lease for an indefinite period.<sup>3</sup>

Where an instrument, which was a lease, was described by the parties to it as a licence and it did not specify any term during which the licensee was to remain in enjoyment and possession of the property it was held that the instrument was chargeable with duty under this clause.<sup>4</sup>

See also the undermentioned ruling<sup>5</sup> of the Madras Board of Revenue.

8. Clause (a) (v)—Lease in perpetuity.—This clause is new; in the previous Acts there was no separate clause providing for duty in the case of a lease purporting to be in perpetuity.

A District Board executed a document in favour of A conveying the *kudikani* right in the lands for a certain sum and also providing for payment of an annual rent by A to the District Board. No period was fixed for payment of rent. It was held that the document was a perpetual lease chargeable with duty under Art. 35

*Puri v. Baldeo Puri.* (A lease for less than a year to fall under Art. 35 (a) (i) means a lease for some specified period which is less than twelve months.)

('43) 30 AIR 1943 Mad 643 (643): I L R (1944) Mad 260:201 Ind Cas 306 (DB), *Collector of Madras v. Runacres.*

('39) 26 AIR 1939 Lah 531 (532): I L R (1939) Lah 201:185 I. C. 227 (DB), *Noor Ahmad v. Mahmudali.*

('03) 26 Mad 473 (475) (SB), *Reference under Stamp Act S. 61 (1).*

('39) 26 AIR 1939 Mad 356 (357): I L R (1939) Mad 384:180 Ind Cas 651 (SB), *S. K. Skinner v. Arunachalam Pandaram.*

('45) 32 AIR 1945 Nag 178 (179): ILR (1945) Nag 928 *Lokmat Motor Service v. New Lokmat Lodging.* (A rent note executed by the tenant of a house is covered by the definition of a lease under S. 2 (16) (b), Stamp Act. Such lease falls under Sch. 1A, Art. 35 (viii) (C. P.), i.e. Art. 35 (a) (iv) of the Central Act, and is liable to stamp duty.)

('41) 28 AIR 1941 Oudh 217 (218, 219): 192 Ind Cas 717, *Nair-ul-nisa V. Akhtiar Husain*

('31) Beng S M Vol. I page 75. (Citing Board's Circular Order No. 5 of June 1905—Instrument was a lease and a usufructuary mortgage. The lessee was to remain in possession as long as the principal amount of the mortgage was not paid by the lessor—Lease held to fall under Art. 35 (a) (iv).)

('40) Bihar S M page 161. (Do.)

('48) 35 AIR 1948 Bom 336 (337): ILR (1948) Bom 342 *Collector of Superintendent of Stamps*

*Bombay v. Laxmibai.*

1a. ('38) 25 AIR 1938 All 304 (304): I L R (1938) All 481:175 Ind Cas 313 (DB), *Mangal Puri v. Baldeo Puri.*

('39) 26 AIR 1939 Mad 356 (357): I L R (1939) Mad 384:180 Ind Cas 651 (SB), *S. K. Skinner v. Arunachalam Pandaram.*

2. ('19) 6 AIR 1919 Cal 200 (200): 46 Cal 804:51 Ind Cas 221 (DB), *A. M. Amolia v. Ibrahim Ishak.*

3. ('39) 26 AIR 1939 Bom 215 (220): I L R (1939) Bom 320:182 Ind Cas 835, *Dewar Khand Cement Co. v. Secretary of State.* (Lease of mine for a definite term of 99 years—Lessee given an option to terminate the lease at any time during the term by giving proper notice or, in the event of the mines getting exhausted, before the expiry (1911) 2 K B 24 (30): 80 L J K B 503:105 L T 62, *Mount Edgcombe (Earl of) v. Commissioners of Inland Revenue.* (A lease for a term of ninety-nine years if certain persons should so long live is not a lease for an indefinite term.)

4. ('33) 20 AIR 1933 All 735 (739): 55 All 874:145 Ind Cas 674 (FB), *In re Burma Oil Co.*

Also see S. 3 Note 12.

5. ('33) Mad S M page 108. (Citing B P 1331-R., Mis., 19th July 1905. Assignees of land from Government—Agreement to pay assessment and to surrender land to Government without compensation at any time—Art. 35 (a) (iv) applied.)



(c) and Art. 35 (a) (v).<sup>1</sup>

Titles of permanent settlement should be treated as lease under Art. 35 (a) (v).<sup>2</sup>

9. **Lessee to pay Government assessment in addition to premium or rent.**—where by the terms of a lease, the lessee in addition to the premium paid or rent reserved agrees to pay the Government assessment on the land, either directly to the Government or through the lessor, is the amount of assessment to be taken into account for the purpose of assessing the stamp duty on the instrument? The Madras High Court<sup>1</sup> and the Punjab Chief Court<sup>2</sup> have held that the amount must be taken into account as “rent reserved.” The Bombay High Court has taken a contrary view and has held that rent must always be a profit arising out of the land and as the Government assessment is a liability attached to the *land* itself the payment of it cannot be said to be out of the *profit* and hence such amount cannot be taken into account for stamp purposes.<sup>3</sup> It is submitted that the view of the Bombay High Court is not correct. See A. I. R. commentaries on the Transfer of Property Act, 2nd (1945) Edn., S. 105, Note 60.

10. **Collateral covenants, payments under.**—Where a lease for a term of years at an annual rent provided that the lessee should within a year of the lease build a dwelling house on the land leased by spending at least £150 upon it, it was held that the duty was to be calculated on the basis of the rent only and the amount to be spent on the improvement of the estate was not to be taken into account for purposes of assessing the stamp duty on the lease.<sup>1</sup> See also the undermentioned ruling of the Board of Revenue, Madras.<sup>2</sup> See also Note 4a.

11. **Clause (b).**—Where the entire consideration for which a lease is granted is paid in advance the lease is for a premium or fine even though the rate per annum or month at which the consideration falls when distributed over the entire term of the lease, happens to be stated in the instrument.<sup>1</sup> The reason is that in such a case it cannot be said that any *rent* is reserved under the lease as one of the essential ingredients of rent is that it must be rendered periodically or on specified occasions

#### Article 35—NOTE 8

1. ('33) Mad S M page 110. (Citing B P 673, Mis., 15th June 1914.)
2. See ('33) Mad S M page 105. (Citing B P 715, 26th May 1880.)

#### Article 35—NOTE 9

1. ('84) 7 Mad 155 (160) (SB), *Reference under Stamp Act*, S. 46.
- ('33) Mad S M p. 105. (Citing B P Mis., 654, 4th March 1939. A lease was executed for an indefinite term, the rent payable being 466 paras of paddy, valued at Rs. 166. Of this Rs. 69 were payable to the lessor and the rest to the Government—*Held*, that stamp duty should be calculated on the entire amount i.e., Rs. 166.)
2. ('82) 1882 Pun Re No. 102 p. 290 (292, 295), *Reference by the Financial Commissioner Punjab*, (Plowden J. contra.)
3. ('15) 2 AIR 1915 Bom 49 (50) : 39 Bom 434 : 28 Ind Cas 584 (FB), *In re Gangaram Narayandas*.

#### Article 35—NOTE 10

1. (1845) 153 E R 381 (382) 14 L J Ex 244, *Nicholls v. Cross*.
2. ('33) Mad S M p. 111. (Citing B P 519-R., Mis., 27th February 1902. The lessee undertook (i) to pay the share of wages due to the korambu men, (ii) (a) to supply the necessary number of korambu men on

pain of a penalty; (b) to prevent encroachments on the land by neighbours and to hold himself responsible for any loss on account of his failure to report encroachments to the lessor forthwith; (c) to remove prickly-pear growing on the land and to pay twice the cost of the lessor's expense of removing prickly-pear on account of his default; (d) to pay penal assessment, if any, imposed by Government for his encroachment on Government land; and (e) to make sundry repairs to the land at a rate not exceeding 8 annas per cawni every year and in default to pay the lessor any loss accruing therefrom. The Board held that the document was exempt from duty as an agricultural lease, the rent being less than Rs. 100 per annum and that conditions (i) and (ii) (a) to (e) which the Deputy Collector interpreted as amounting to an agreement were merely incidental to the lease.)

#### Article 35—NOTE 11

1. ('82) 1882 Pun Re No. 102 p. 290 (292), *Reference by Financial Commissioner, Punjab*. ('41) 1941 Nag L Jour 103 (104), *In re Hiptulla Bhai*. (A lease of a house for six years was granted for a consideration of Rs. 4317-8. This amount was calculated as Rs. 700 per month plus 117-8 for two leap months—The whole amount was paid in advance—



It has been held that the only meaning that can be given to the word "reserved" in this clause is that the rent is agreed to be paid and received as such and is not a payment which has already been made and received in consideration of which possession of the property is transferred for the term specified.<sup>2</sup>

Where a lease for a period of twenty months was for a consideration of Rs. 1000 out of which Rs. 400 were paid on the date of execution of the deed and the balance was agreed to be paid within six months, it was held that the whole amount of Rs. 1000 was a premium.<sup>3</sup>

It has been held by the Board of Revenue, Madras, that a sale of inam lands containing a stipulation that the purchaser should pay partial or entire assessment to the seller should be treated as a perpetual lease for a premium and stamped under Art. 35 (b).<sup>4</sup> This view is clearly wrong, as cl. (b) only applies where no rent is reserved.

**12. Fine, meaning of.**—The term is borrowed from the English law. One of the meanings in connection with occupation of land is "an income or sum of money paid at the entrance of the tenant into his land." Another sense is "a sum of money paid for the renewal of a lease."<sup>1</sup>

**13. Clause (c).**—Where by a document purporting to be a deed of mortgage its owner made over possession of the property to the mortgagee in liquidation of a debt of Rs. 899-12-0 and the mortgagee was to enjoy the produce of the land for nine years and to pay in addition Rs. 35 per annum as rent, it was held that the instrument was a lease for a premium in addition to rent reserved and chargeable with duty under this clause.<sup>1</sup>

A document described as "*panayam kychit*" evidenced the mortgage of certain lands for a sum of Rs. 14-4-7 and the lease of the same lands to the mortgagee in consideration of an annual rent of 35 *paras* of paddy valued at Rs. 26-4-0 out of which 2 *paras* were to be adjusted towards the interest on the loan. The deed also provided that accounts should be settled after one year and that any portion of the rent remaining unpaid should be adjusted from the mortgage-money advanced. It was executed by the mortgagee who was the lessee. It was held that the instrument should be treated as a lease chargeable with duty under this clause, the mortgage amount being treated as "money advanced."<sup>2</sup> Where a lease at a monthly rent of Rs. 250 provided that the lessee was to deposit one month's rent with the lessor as a security for future payment of rent, it was held that the lease was chargeable under this clause.<sup>2a</sup>

It has been held by the Madras Board of Revenue that in the case of a mining lease which contains a stipulation for deposit of security in addition to royalty and rent, the duty should be levied under this clause.<sup>3</sup>

*Held*, Art. 35 (b) applied.)

2. ('41) 1941 Nag L Jour 103 (104), *In re Hiptulla Bhai*.

3. ('33) Mad S M p. 107-108. (Citing B P 392-R., Mis., 22nd February 1904.)

[See also (1838) 132 E R 1021 (1023): 5 Bing N C 46: 8 L J C P 162, *Cattle v. Gamble*. (Agreement for purchase of herbage of a close for five months at the price of £45—£10 to be paid down, and a joint promissory note to be given for the residue, payable within five months—*Held* that the instrument was a conveyance where the purchase-money or consideration money did not amount to £50.)]

4. ('33) Mad S M p. 106. (Citing B P 534,

13th December 1897.)

Article 35—NOTE 12

1. ('82) 1882 Pun Re No. 102 p. 290 (293), *Reference by the Financial Commissioner, Punjab*.

Article 35—NOTE 13

1. ('84) 7 Mad 203 (206) (SB), *Reference under Stamp Act, S. 46*.

2. ('33) Mad S M p. 109. (Citing B P 772-R., Mis., 4th June 1910.)

2a. ('43) 30 AIR 1943 Mad 643 (643): ILR (1944) Mad 260:210 Ind Cas 306 (DB), *Collector of Madras v. Runacres*.

3. ('33) Mad S M p. 107. (Citing B Ps 105/1228-R., Mis., 23rd May 1902; 178/1168 R., Mis., 30th July 1908.)



A lease to a cultivator for a premium and annual rent when the annual rent reserved does not exceed Rs. 100 is to be charged on the amount of premium only as the exemption will operate in regard to the chargeability on account of rent.<sup>4</sup>

See also Note 5.

**14. Exemptions.**—The following conditions are necessary for the applicability of the exemption:<sup>1</sup>

- (1) the lease must be in favour of a cultivator ;
- (2) the lease must be for the purpose of cultivation ;
- (3) the lease must not be for a premium or fine ;
- (4) the lease must be for a definite term of one year or less, or the average annual rent reserved must not exceed Rs. 100.

#### Cultivator.

The word “cultivator” connotes only those persons who actually cultivate the soil themselves or who cultivate it by members of their household or by their servants or by hired labour and with their own or hired stock. The class of husbandmen or actual agriculturists is meant, not farmers, middlemen or lessees, even though cultivation may be carried on to some extent by such persons in the area covered by their lease.<sup>2</sup>

#### “For the purpose of cultivation.”

The lease must be one for purposes of cultivation. A lease of trees for production of food or drink has been expressly included as a lease for the purpose of cultivation. A lease to a cultivator for the purpose of planting cocoanut trees is a lease for purposes of cultivation.<sup>3</sup> But a lease of land for building purposes<sup>4</sup> or for production of salt<sup>5</sup> does not come under the exemption. Where the land which was

4. ('33) Mad S M p. 105. (Citing B P 524, 13th December 1897.)

#### Article 35—NOTE 14

1. ('24) 11 AIR 1924 All 459 (460) : 74 Ind Cas 177, *Hardial v. Alam*. (A patta of alluvial land by the lambardar for a period of one year where the rent reserved is not more than Rs. 100 does not require stamp.)

('82) 6 Bom 691 (692) : 7 Ind Jur 90 (FB), *In re Bhavan Badhar*. (Lease to a cultivator for one year, the rent reserved being Rs. 131—The lessee was to pay the Government assessment—No stamp duty.)

('69) 4 Mad H CR 153 (162) (DB), *Samina-thaiyan v. Saminathaiyan*. (Lease by ryat of his right of occupancy. Case under Act X of 1862.)

('18) 5 AIR 1918 Low Bur 33 (33) : 44 Ind Cas 109, *Maung Htat v. Maung San Dun*. (A lease for nine months at a rental of 700 baskets of paddy is exempt.)

('33) Mad S M page 111. (Citing B P 519, R., Mis., 27 February 1902.)

('33) Mad S M page 112. (Citing G O No. 1527, Revenue, 22nd July 1932 : B P R., Mis., No. 218, 28th July 1932. A cash patta for a period of one year, the rent reserved being Rs. 642-6-8 is exempt.)

('33) Mad S M page 111. (Citing G O 350, Revenue, 10th April 1902 ; B P 1010-R., Mis., 1st May 1902. Agreements executed by members of the poorer classes to whom

lands are assigned under Board's Standing Order No. 45, paragraph 4, are not liable to stamp-duty unless the average annual rent payable thereunder exceeds Rs. 100.)

('31) Beng S M Vol. I page 77. (Citing Board's Circular Order No. 6 of March 1887.)

('40) Bihar S M page 162. (Do.)

[See also ('88) 1888 Bom P J 41 (SB), *Patil Vahalabhai v. Sayad Mussamiya*. (Case under Act of 1879.)

('65) 3 Suth W R (Act X Rul.) 142 (142), *Moheeoodeen Ahmed v. Prannath Roy Chowdhry*. (Case under Act of 1862.)]

2. ('83) 5 All 360 (363) : 1883 All W N 113 (SB), *Stamp Reference*.

3. ('91) 15 Bom 73 (76) (SB), *Ramchandra v. Babaji*.

4. ('86) 10 Bom 173 (174) (SB), *Narayan V. Dhondu*.

5. ('94) 18 Bom 546 (547) (FB), *Manyunath Mangeshya v. Mangesh Shashagiripa*.

('33) Mad S M page 108. (Citing B Ps. 2302-R, Salt, 10th September 1918 ; 320-R., Salt, 6th February 1919 ; 2275-R., Salt, 22nd December 1919—Documents evidencing the grant of Government lands in salt factories for salt manufacture for a term of 25 years in consideration of certain payments to be made and other stipulations to be performed by the lessees should be treated as leases under Article 35 (a) (iii).

('33) Mad S M page 111. (Citing AIR 1916



the subject-matter of the lease was for a large part not cultivable or susceptible of being treated as a cultivator's holding it was held that the lease could not come under the exemption.<sup>6</sup>

#### Lease for one year.

A lease for one year containing an option for renewal for a further period<sup>7</sup> or containing an expression on the tenant's part, of readiness to hold the land longer at the same rent if the landlord so desires it,<sup>8</sup> does not make it a lease for a period exceeding one year. Similarly, where a patta is for one year, the fact that the patta contains statements which are intended to bind the tenant if he happens to remain in occupation for a longer period will not turn the patta into a lease for more than one year.<sup>9</sup>

But a lease for one year at a particular rent which is to remain in force "until another patta is granted"<sup>10</sup> or a lease which is to remain in force so long as the lessee pays the stipulated rent<sup>11</sup> is not for one year. It has been held that a *zur-i-peshgi* lease granted for one year and which is to remain in force if the loan was not repaid within that time is not a lease for one year.<sup>12</sup>

#### Agricultural lease for a premium with rent reserved.

An agricultural lease for a premium is not exempt from duty. When an agricultural lease is granted for a premium with rent reserved and the rent reserved does not exceed Rs. 100 per annum the duty is chargeable on the amount of premium only under clause (c).<sup>13</sup>

A lease to a cultivator for one year is exempt from duty even though the entire rent is paid in advance, the reason being that the payment of rent in advance does not make it premium.<sup>14</sup>

**15. Agreement contained in lease which is exempt from duty.**—Where an agreement for payment of weighment dues formed part of the consideration of a lease exempt from duty and was an integral part of it, it was held that the agreement was also exempt from stamp duty and was admissible in evidence though unstamped.<sup>1</sup>

**16. Deed of attornment.**—Under English law an attornment by a tenant attorning to a new landlord is not required to be stamped as a lease.<sup>1</sup> An attornment by a tenant is only an acknowledgment of the right of the new landlord and as no fresh tenancy is created when a tenant attorns, it is conceived that under the Indian Stamp Act also an attornment will not be required to be stamped as a lease.

A document by which the landlord asks his lessee to hold himself responsible to the transferee from the landlord does not require to be stamped.<sup>2</sup> Such a docu-

Pat 250 (2) : 1 Pat L Jour 366.)

6. ('83) 5 All 360 (363) : 1883 All W N 113 (SB), Stamp Reference.

7.† ('90) 17 Cal 548 (555, 556), *Boyd v. Kreig*. [See also (1877) 2 Ex D 355 (357, 358) : 46 L J Q B 603 : 36 L T 765:25 W R (Eng) 734, *Hand v. Hall*.]

8. ('33) Mad S M page 110. (Citing B P 96-R, Mis., 12th January 1904.)

('79) 3 Bom 21 (22) (DB), *Apu Budgavda v. Narhari Annaji*.

('84) 8 Bom 493 (494) (DB), *Jagjivandas Javherdas v. Narayan*.

9. ('40) 27 AIR 1940 Mad 379 (382) : ILR (1940) Mad 487 : 188 Ind Cas 136 (FB), *Zamindar of Sivaganga v. Periasami Pillai*.

10. ('81) 3 Mad 358 (359) : 5 Ind Jur 636 (DB), *Venkatachellam Chetti v. Audian*.

11. ('72) 4 N W P H C R 36 (37) (DB),

*Sheogholam v. Buddree Nath*.

12. ('86) 13 Cal 113 (114) (DB), *Bhobani Mahto v. Shibnath Para*.

13. ('33) Mad S M page 105. (Citing B P 534, 13th December 1897.)

14. ('33) Mad S M page 110. (Citing B P 2307, 14th October 1881. Document held not to be a mortgage with possession.)

#### Article 35—NOTE 15

1. ('36) 23 AIR 1936 Oudh 74 (75) : 11 Luck 597 : 159 Ind Cas 126, *Bashir Ahmad v. Narsing Partab Bahadur Singh*.

#### Article 35—NOTE 16

1. (1836) 111 E R 1102 (1105) : 5 Ad & El 95 (103) 5 L J K B 238, *Doe d. Linsey v. Edwards*.

2. ('76) 25 Suth W R 80 (80) (DB), *Bukshee Kunnee Lall v. Maharanee Thakoornath Sai*.



ment does not come within the definition of lease in S. 2 (16) nor under any other description in the schedule.

17. **Average annual rent.**—In the undermentioned case<sup>1</sup> a question whether when the rent is payable in kind at the end of a term of years, there can be any average annual rent was raised but not decided.

18. **Assignment of lease.**—See Article 63.

19. **Rent, meaning of.**—See A. I. R. Commentaries on the Transfer of Property Act, 2nd (1945) Edn., S. 105, Notes 59 and 60.

20. **Premium, meaning of.**—See Notes 5, 11, 13 and 14.

21. **Description of stamp.**—See Appendix C.

\*36. **LETTER OF ALLOTMENT OF SHARES** in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. <sup>a</sup>[Two annas].

See also Certificate or other Document (No. 19).

a. Substituted for the words "one anna" by S. 2 of the Indian Stamp (Amendment) Act, 1923, (XLI of 1923).

### Provincial Amendments.

**BIHAR** The stamp duty leviable under this article is increased by a surcharge by S. 5. of Bihar Act XXV of 1948 [1-4-1948.]. (For the text of this Act see Appendix H.)

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

**MADRAS** See Madras Sch. IA, Art. 30A.

**ORISSA** The stamp duty leviable under this article is increased by a surcharge by S. 2. of Orissa Act II of 1945. [1-7-1945]. (For the text of this Act see Appendix H.)

**UNITED PROVINCES.**—See United Provinces Sch. IA, Art. 36.

**WEST PUNJAB.**—See West Punjab Sch. IA, Art. 36.

1. **Scope of the article.**—Shares in a joint stock company can be acquired by persons in any one or more of the following ways :<sup>1</sup>

(1) by subscription to the memorandum of association ;

(2) by application and allotment ;

(3) by transfer ;

(4) by transmission by operation of law.

This article prescribes a fixed stamp duty on a letter of allotment sent to an applicant for shares by a company.

By the schedule of 55 Geo. III, C. 184 a stamp duty was required upon "an agreement or any minute or memorandum of agreement.....whether the same shall be only guidance of a contract or obligatory upon the parties from its being a written instrument...." In the undermentioned cases<sup>2</sup> decided under that Act it was held

\* [1879—Art. 40.]

#### Article 35—NOTE 17

1. ('18) 5 AIR 1918 Mad 1066 (1067) : 39 Ind Cas 448, *Seshayya v. Venkata Subbayya Chetty*.

#### Article 36—NOTE 1

1. S. R. Davar, *A Manual of Indian Companies Law and Practice*. Vol. I page 281.

2. (1847) 1 Ex 20 (25) : 16 L J Ex 173 : 9 L T (OS) 177 : 154 E R 9, *Vallans v. Fletcher*.

(1848) 3 Ex 211 (214) : 154 E R 819 : 18 L J Ex 82 : 13 L T (OS) 141, *Willey v. Parratt*.

(1852) 138 E R 900 (904) : 18 L T (OS) 209, *Ward v. Londes Borough (Lord)*.



that where a letter of allotment introduced a new term the application for shares and the letter of allotment did not constitute any contract ; there was no contract till the new term was accepted by the applicant by the payment of deposit and in such a case the whole of the contract not being in writing it did not require any stamp and therefore an unstamped letter of allotment could be received in evidence.

The schedule of the English Stamp Act, 1870, (33 & 34 Vict. Ch. 97) contained provision for stamping a letter of allotment similar to the Indian Stamp Act. In the undermentioned case<sup>3</sup> decided under that Act it was held that an unstamped letter of allotment could be received in evidence to show that notice was given by the letter to the applicant that the shares had been allotted to him.

Under S. 35 of the Indian Stamp Act, II of 1899, an instrument not duly stamped cannot be admitted in evidence *for any purpose*. Where, however, a letter of allotment not duly stamped is admitted in evidence by the lower Court such admission cannot be called in question under S. 36 by the appellate Court.<sup>4</sup>

2. Description of stamp.—See Appendix C.

\*37. **LETTER OF CREDIT**, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.

<sup>a</sup>[Two annas.]

a. Substituted for the words "one anna" by S. 2 of the Indian stamp (Amendment) Act, 1923 (XLI of 1923).

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

1. Description of stamp.:—See appendix C.

**2. Letter of credit.**—A letter of credit is included in the definition of a "bill of exchange payable on demand" in S. 2 (3). Under the Stamp Act of 1879 it was not so included in the definition of a bill of exchange payable on demand. In the present Act cl. (c) was added to S. 2 (3). Subsequently, the stamp duty on a letter of credit under this article was raised from one anna to two annas by Act XLIII of 1923. The result was that a letter of credit became an ambiguous instrument which fell within two different articles prescribing two different duties, namely, Art. 13 (a) (the duty being one anna) and Art. 37 (the duty being two annas) so as to attract the operation of S. 6. However, by S. 5 of the Indian Finance Act (V of 1927) Cl. (a) of Art. 13 was deleted and now a letter of credit is chargeable only under this article.

Unlike a bill of exchange a letter of credit is not a negotiable instrument.<sup>1</sup>

See also Notes 20 and 21 on S. 2 (2) and (3) and Notes on Art. 13.

\* [1879—Art. 41 ; 1869—Sch. II, Art. 2 ; 1862—Sch. A, Art. 10 ; 1860—Sch. A, Art. 4.]

3. (1879) 49 L J Ch. 176 (177) : 42 L T 11 : 28 W R (Eng) 241, *In re Whitley (Steel's case.)*

4. (1900) 4 Cal W N 369 (386) (FB), *Mohun-*

*lall v. Sri Gun gaji Cotton Mills Co.*  
Article 37—NOTE 2

1. (1854) 149 R R 47 (54) : 24 L T (OS) 1,  
*Orr and Barber v. Union Bank of Scotland.*



**LETTER OF GUARANTEE.** See Agreement (No. 5).

**\*38. LETTER OF LICENSE**, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Ten rupees.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 38.

**BIHAR** See Bihar Sch. IA, Art. 38.

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 38.

**MADRAS** See Madras Sch. IA, Art. 31.

**ORISSA** See Orissa Sch. IA, Art. 38.

**PUNJAB** See Punjab Sch. IA, Art. 38.

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 38.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 38.

1. **Letter of licence.**—The article seems to be redundant. A letter of licence as described in the article would be a form of *composition-deed* under Art. 22. The amount of duty under both articles is the same.

2. **Description of stamp.**—See Appendix C.

#### †39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 37 of the <sup>a</sup>Indian Companies Act, 1882 ; Fifteen rupees.

(b) if not so accompanied . . . . . Forty rupees.

#### Exemption.

Memorandum of any association not formed for profit and registered under section 26 of the <sup>a</sup>Indian Companies Act, 1882.

a. See now the Indian Companies Act, 1913 (VII of 1913).

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 39.

**BIHAR** See Bihar Sch. IA, Art. 39.

#### BOMBAY

(i) In column 2 of Art. 39 *substitute* the words “thirty rupees” and “eighty rupees” for the words “fifteen rupees” and “forty rupees” respectively.

— *Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 39.

**MADRAS** See Madras Sch. IA, Art. 32.

**ORISSA** See Orissa Sch. IA, Art. 39.

**PUNJAB** See Punjab Sch. IA, Art. 39.

#### SIND

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 39.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 39.

\* [1879—Art. 42 ; 1869—Sch. II, Art. 29 ; 1862—Sch. A, Art. 45 ; 1860—Sch. A, Art. 35.]

† [1879—Art. 43 ; 1869—Sch. II, Art. 34.]



1. **Scope of the article.**—Under the Act of 1879, a memorandum of association of a company was chargeable with a duty of 15 rupees only, whether it was accompanied or not by articles of association. Under the present Act, the stamp duty leviable on a memorandum of association of a company is higher (viz., Rs. 40), when it is not accompanied by articles of association than when it is so accompanied. "Company" does not include "a society" registered under the Societies Registration Act, XXI of 1860, and the memorandum of association of any such society does not require to be stamped.<sup>1</sup>

Sections 5 to 20A of the Indian Companies Act, 1913, deal with a memorandum of association of a company and articles of association.

As to the stamp duty on articles of association, see Article 10.

The memorandum of an association registered under S. 26 of the Companies Act, 1913, is exempted from stamp duty.

2. **Description of stamp.**—See Appendix C.

**\*40. MORTGAGE-DEED**, not being a[an Agreement relating to deposit of Title-Deeds, Pawn or Pledge (No. 6)], Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security-Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when b[\* \* \*] possession is not given or agreed to be given as aforesaid ;

The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.*—A mortgagor who gives to the mortgagee a 'power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;  
and for every Rs. 1,000 or part thereof  
secured in excess of Rs. 1,000.

Eight annas.  
Eight annas.

Article 39—NOTE 1

1. ('31) Beng S M Vol. 1 page 78. (Citing Government of India Order No. 3518, dated

the 8th July 1920—Board's Circular Order No. 12 of August 1890).

('40) Bihar S M page 163. (Citing Board's Circular Order No. 12 of August 1890.)



*Exemptions.*

- (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.
- (2) Letter of hypothecation accompanying a bill of exchange.

\* \* \* \* \*

- a. Substituted for the words and figure "an Agreement to mortgage (No. 6)," by S. 8 (4) (a) of the Indian Stamp (Amendment) Act, 1904 (XV of 1904).
- b. Words "at the time of execution" were repealed by S. 8 (4) (b), *ibid.*
- c. Exemption "(3) Instrument of pledge or pawn of goods, if unattested" was repealed by S. 8 (4) (c), *ibid.*

**Provincial Amendments.—****BENGAL**

- (i) See Bengal Sch. IA, Art. 40.

(ii) For the increment of duty on instruments of usufructuary mortgage of immovable property situated within the limits of the Calcutta Municipality, see S. 82 of the Calcutta Improvement Act, 1911, (Bengal Act V of 1911). (For the text of this section see Appendix J.)

**BIHAR** See Bihar Sch. IA, Art. 40.

**BOMBAY**

- (i) In column 2 of cl. (c) of Art. 40 substitute the words "one rupee" in both the entries for the words "eight annas."—*Bombay Act II of 1932*, Pt. IV, S. 15 (5) (b). [1-4-1932.]

(ii) For the rate of stamp-duty payable under cl. (a) of Art. 40 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf, and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.

- (iii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES**

- (i) See Central Provinces Sch. IA, Art. 40.

(ii) For the increment of duty on instruments of usufructuary mortgage of immovable property situated within the area to which the Nagpur Improvement Trust Act, 1936, extends or situated within the limits of the City of Jubbulpore, see S. 77 of the Nagpur Improvement Trust Act, 1936 (C. P. Act XXXVI of 1936) and S. 2 of the City of Jubbulpore (Improvement Duty) Act, 1948 (C. P. and Berar Act (LVIII of 1948). (For the text of these sections see Appendix J.)

**MADRAS**

- (i) See Madras Sch. IA, Art. 33.

(ii) For the increment of duty on an instrument of mortgage with possession of immovable property situated within the limits of the city of Madras, or of a municipality, or in the area under the jurisdiction of a local board, see S. 135 of the Madras City Municipal Act, 1919 (Mad. Act IV of 1919), S. 116A of the Madras Dis-

\* [1879—Art. 44 ; 1869—Sch. I, Arts. 10, 16 and Sch. II, Art. 20 ; 1862—Sch. A, Arts. 46 to 50 ; 1860—Sch. A, Arts. 7, 36, 39 to 41.]



trict Municipalities Act, 1920 (Mad. Act V of 1920) and S. 110A of the Madras Local Boards Act, 1920 (Mad. Act XIV of 1920). (For the text of these sections See Appendix J.)

**ORISSA** See Orissa Sch. IA, Art. 40.

**PUNJAB** For clause (c) only see Punjab Sch. IA, Art. 40 (c).

**SIND**

(i) Same as that of Bombay (i)—*Sind Act I of 1938*. [31-3-1938.]

(ii) For the rate of stamp duty payable under cl. (a) of Art. 40 in the city of Karachi and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah see Part V of Bombay Act II of 1932 as amended by Sind Act II of 1943 and read with Sind Act V of 1949, reproduced in Appendix A.

(iii) See also Note given under Art. 1, Provincial Amendments (Sind.)

**UNITED PROVINCES** See U. P. Sch. IA, Art. 40.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 40.

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

### SYNOPSIS

- |  |   |
|--|---|
| 1. Mortgage-deed. See Notes on Section 2 (17).                                 | 7. Clauses (a) and (b).   |
| 1a. Mortgage of future property. See S. 2 (17) Note 15 and Art. 41, Note. 4.   | 8. Amount secured.  |
| 2. Mortgage of movables.   | 9. Mortgage-deed combined with another instrument.  |
| 2a. Consent decree creating a charge on immovable property.                    | 10. Mortgage, where value of subject-matter is indeterminate—Duty payable. See Notes on Section 26. |
| 3. Mortgage and sale with clause of repurchase. See Note 18 on Section 2 (17). | 11. Clause (c).   |
| 4. Deed of further charge. See Notes on Art. 32 and also on Section 2 (17).    | 12. Exemption (2).  |
| 5. Agreement relating to deposit of title-deeds. See Notes on Article 6.       | 13. Additional duty in Calcutta.  |
| 6. Security bonds hypothecating immovable property.                            | 14. Additional duty in C. P. and Berar.   |
|  | 15. Additional duty in Madras Province.   |
|  | 16. Description of stamp. See Appendix C.   |

1. Mortgage-deed.—See Notes on section 2 (17).

1a. Mortgage of future property.—See S. 2 (17) Note 15 and Art. 41, Note 4.

2. Mortgage of movables.—As seen in Notes on S. 2 (17), a mortgage of movable property will fall under the definition of mortgage contained in this Act and as such will require to be stamped under this article, except when it comes under any of the provisions excepted under the article.

There is a distinction between a *mortgage* of movables under this article and a pledge or pawn of movables under Art. 6. In the absence of a *delivery of possession*, there is no pledge or pawn and Art. 6 will not apply. Article 40 on the other hand deals with cases in which the interest in or right over movable or immovable property is transferred by way of security whether possession is given or not. But the duty payable on mortgages of movables under this article has been cut down by Government Notifications. See items Nos. 98 and 99 in "Reductions and Remissions" of the Central Government given in Appendix D. See also Notes on Article 6.



The following are some instances of mortgages of movable property :

- (a) Mortgage of *machwa* (Boat).<sup>1</sup>
- (b) Mortgage of bullocks.<sup>2</sup>
- (c) Mortgage of grain boats.<sup>3</sup>
- (d) Mortgage of sugar-cane.<sup>4</sup>
- (e) Mortgage of growing crop of coffee.<sup>5</sup> (This is specifically provided for by Article 41.)

A gave a lease to B, a cultivator, of certain land for nine months at a rental of 700 baskets of paddy for that period. The document gave A the sole right over the whole crop until the rent was paid and B agreed not to alienate the crops without A's consent until the rent was paid. It was held that so far as it was a lease, it was exempt from stamp duty under Art. 35 (a). But it was also an instrument evidencing an agreement relating to the hypothecation of movable property by way of security for the repayment of a future debt and was chargeable with the same duty as one chargeable under Art. 13 (b) under the Government of India Notification No. 3616, Entry No. 80, dated 16th July 1909.<sup>6</sup> (Now see Reductions and Remissions made by the Central Government, item No. 98 in Appendix D.) It is conceived that Art. 41 would also apply to such an instrument but that the remission of duty would apply even on that footing.

**2a. Consent decree creating a charge on immovable property.**—A consent decree creating a charge on immovable property is not a “mortgage-deed” and is not liable to stamp duty.<sup>1</sup> See also S. 2 (17) Note 24.

**3. Mortgage and sale with clause of repurchase.**—See Note 18 on Section 2 (17).

**4. Deed of further charge.**—See Notes on Art. 32 and also on Section 2 (17).

**5. Agreement relating to deposit of title-deed.**—See Notes on Article 6.

**6. Security bonds hypothecating immovable property.**—As to whether such instruments fall under this article or Art. 57, See Notes on Article 57.

**7. Clauses (a) and (b).**—The amount of duty payable under the article depends on whether the mortgage is with or without possession. In the former case, duty is payable as on a *conveyance*, while in the latter, duty is payable as on a *bond*. The distinction applies whether possession is *actually* given or *agreed* to be given.

Clause (a) of Art. 44 of Act 1 of 1879, (corresponding to this article) ran as follows : “When at the time of execution possession of the property or any part of the property comprised.” In the present Act the words “at the time of execution” have been dropped.

The words “when at the time of execution” in the Act of 1879, gave rise to the question whether the clause applied to cases in which by the terms of the deed,

#### Article 40—NOTE 2

1. ('06) 8 Bom LR 344 (345) (DB), *Damodar Lakhmidas v. Atmaram Narayan*.
2. ('02) 4 Bom LR 577 (581) (DB), *Shivram Raghushet v. Dhau*.
3. ('94) 21 Cal 241 (244) (FB), *Ko Shway Aung v. Strang Steel & Co*.
4. ('87) 9 All 585 (588) : 1887 All WN 190 (FB), *In re Gajraj Singh*.
5. ('85) 8 Mad 104 (107) (SB), *Reference under Stamp Act, S. 46*. (Assumed that document created interest only in immovable

property but no opinion was pronounced on it.)

[See also ('18) 5 AIR 1918 Low Bur 33 (34) : 44 Ind Cas 109, *Maung Htat v. Maung San Dun*. (Mortgage of crop.)]

6. ('18) 5 AIR 1918 Low Bur 33 (34) : 44 Ind Cas 109, *Maung Htat v. Maung San Dun*.

#### Article 40—NOTE 2a

1. ('35) 22 AIR 1935 Bom 256 (257) : 59 Bom 469 : 156 I. C. 960 (SB), *Sharanbasappa v. Sangarbasappa*.

Also see S. 2 (17) Note 24 and S. 29 Note 7.



possession was agreed to be given at a *future* date. In the undermentioned Calcutta case<sup>1</sup> Garth C. J. expressed the opinion that the clause applied only to those deeds in which *immediate* possession of the property was given or agreed to be given. Field, J. in the same case, on the other hand, held that possession might be given at any time. The High Court of Bombay<sup>2</sup> took a view similar to the one expressed by Garth, C. J. The article in its present form makes it clear that under the present Act, the question whether the possession of the property is given at the time of execution or at any subsequent date is not material. But the words "agreed to be given" have been held not to cover cases in which it is stipulated that the mortgagee would be entitled to the possession of the property on the breach of a certain covenant or on the happening of an event which may or may not happen.<sup>3</sup>

A document effecting a mortgage of *melvaram* right alone does not put the mortgagee in possession of the land and is chargeable with duty as a mortgage without possession under clause (b)<sup>4</sup>.

For instances of instruments coming under cl. (a) or cl. (b), see the undermentioned cases<sup>5</sup>.

#### Article 40—NOTE 7

1. ('84) 10 Cal 274 (278) (FB), *Anonymous*.
2. ('84) 8 Bom 310 (311) (FB), *Hinganghat Mill Co. Ltd. v. Rekchand Bhikamchand*. (Mortgage-deed containing clause that possession was to be given to mortgagee after certain date if mortgage loan was not entirely repaid by that date—Clause (b) and not Clause (a) of Article 44 applies.)
3. ('30) 17 AIR 1930 All 175 (176) : 124 Ind Cas 401, *Nannhun v. Halka*.  
(40) Bihar S M page 164. (Citing Board's file No. 144 of 1907.)  
(26) 13 AIR 1926 Mad 1038 (1039) : 49 Mad 903 : 97 I. C. 993 (FB), *Board of Revenue v. Somarazu*.  
(33) 143 Ind Cas 591 (592) (FB) (Hyderabad), *Shahabad Cement Co. v. H. E. H. The Nizam's Government*. (AIR 1926 Mad 1038 : 49 Mad 903 (FB) followed.)  
(31) Beng S M Vol. I page 79. (Citing Board's file No. 144 of 1907.)  
[See also ('84) 10 Cal 274 (279), *Anonymous*. (Case under the Act of 1879, Article 44—Observations of Mitter and Field JJ. in this case were approved in AIR 1926 Mad 1038 : 49 Mad 903 (FB). )]
4. ('33) Mad S M page 121. (Citing B P 1058, Mis., 30th August 1912.)
5. (1900) 23 Mad 207 (209) (SB), *Reference under Stamp Act, S. 46*. (Under a clause in a document between A company and B company, the former agreed that, on execution of the document A company would issue and hand over to B company £8,000 part of the £25,000, second debentures, and that such second debentures, together with the £20,000 first debentures, already issued to B company, and the remaining £5,000, first debentures, subject to the prior charges thereon, shall be held by them as security for the admitted debt of a large amount previously mentioned in the document as due to them by the A company. The provisions of the above clause in the operative part of the document was held to constitute it a mortgage deed with possession under the Indian Stamp Act.)  
(99) 22 Mad 164 (166) (SB), *Reference under Stamp Act, S. 46*. (A kanom deed of jenmam land, being a mortgage, must be stamped under Article 44 (a) of Sch. I of the Stamp Act of 1879.)  
(98) 21 Mad 358 (360) (SB), *Reference under Stamp Act, S. 46*. (An instrument therein described as a lease was executed in consideration of Rs. 120 and it provided that the party paying that sum should remain in possession of certain property for 12 years but contained no provision for repayment of that sum or for the payment of rent—Held that the instrument was a usufructuary mortgage and not a lease.)  
(33) Mad S M page 115. (Citing B P 987, 19th July 1880—A took a loan of Rs. 20 from B and another Rs. 20 was added to it on account of future interest—For the liquidation of this amount of Rs. 40, A leased 3 acres to B for seven years at a rent of Rs. 6, which was to go towards the liquidation of Rs. 40—Held that this should be treated as a mortgage with possession.)  
(33) Mad S M page 121. (Citing B P 430—R., Mis., 29th February 1904. By a document termed a deed of mortgage without possession the mortgagors reserving certain prior charges thereon hypothecated to the mortgagee all the claims and interests of their tarwad in certain lands, as security for the due payment of a sum of Rs. 4,000 found due from them on a settlement of accounts with the mortgagee—The document also contained the following terms: "If we fail to pay in cash the interest that we have to pay from our own pockets in respect of the prior charges or if we fail to



**8. Amount secured.**—Under cl. (a) of the article the duty chargeable is the same duty as on a conveyance (Art. 23) for a consideration equal to the amount secured by the mortgage-deed and under cl. (b) it is the same duty as on a bond (Art. 15) for the amount secured.

A *kanom* deed falls under cl. (a) of the article and in calculating the stamp duty, the ascertained amount of compensation for improvements which is expressly named in the document and has been paid at the landlord's request by the incoming to the outgoing tenant must be included.<sup>1</sup> The amount of rent reserved by a *kanom* deed is not "amount secured" within the meaning of cl. (a) of the article inasmuch as it is payable under the mortgage-deed by the *mortgagee* to the mortgagor.<sup>2</sup> In the undermentioned case<sup>3</sup> a document purporting to be a *kanom* renewal deed for Rs. 75 recited that a sum of Rs. 33 had been received by the *janmi* from the mortgagee in the shape of "present" or renewal fee. The High Court of Madras held that the "present" of Rs. 33 was a part of the consideration for the execution of the mortgage with possession. It should be noted that under cl. (a) of the article the duty is not to be calculated on the amount of consideration but on the amount secured by the mortgage according to the scale laid down in Art. 23 for conveyance for a consideration equal in amount to the amount secured. Hence, it is doubtful whether the "present" in the above case can be said to form part of the "amount secured."

By a document A entered into an agreement with the firm B to supply certain kinds of produce to B and none else. As security for the performance of that agreement A deposited a sum of Rs. 10,000 in cash and engaged to make a further deposit of a similar amount on demand by B. As a further guarantee he also agreed that B should retain certain credit balances due to him from time to time according to their accounts until such accumulations amounted to Rs. 50,000. It was held that the document was a deed of mortgage with possession and duty should be calculated on Rs. 50,000 which was the amount specified in the document to be held as security.<sup>4</sup>

A provision in the mortgage-deed to which the mortgagee would be entitled at all events whether he has stipulated for it in the deed or not does not require any stamp. Thus, a covenant by the mortgagor to pay the taxes and rates which

pay the principal amount at the stipulated periods and if you think that you may suffer any loss by any suit caused by the default and if you think it necessary that any of the prior charges should be paid off and possession taken and only if you are willing to do so, you are at liberty to pay off such debt or debts and obtain possession of such portion or portions. The charges so paid by you will be added on to the debt already due to you and the total paid up when required." The Board held that the document was a deed of mortgage without possession for Rs. 4,000 and was liable to a stamp-duty of Rs. 20 under Article 40 (b).)

('33) Mad S M pages 122-123. (Citing B P 424-R., Mis., 25th March 1909—A document evidenced the deposit of title deeds relating to immovable property as security for the due payment of a loan of Rs. 1,20,000 with interest and charges and contained also a condition enabling the lender to sell the property on default in payment on the agreed

date—The Board held that the power of sale given to the creditor created an interest, not only in the title-deeds, but in the properties themselves and that the document was therefore chargeable as a mortgage-deed—It was also held that as no immediate possession was given or agreed to be given and as the mortgagee was not allowed to enjoy the usufruct, the document fell properly under clause (b) of Article 40.)

#### Article 40—NOTE 8

1. ('99) 22 Mad 164 (166) (SB), *Reference under Stamp Act*, S. 46.
2. ('33) Mad S M p. 120. (Citing B Ps 361, 29th November 1898, 306, 27th November 1899.)
3. ('33) Mad S M pp. 120-121. (Citing Referred Case 19 of 1905 in B Ps 81/723-R., Mis. 4th April 1906 and 566, 2nd May 1911.)
4. ('33) Mad S M p. 120. (citing Referred Case 1 of 1903 in B P 263/2439-R., Mis., 29th October 1903.)
4. ('33) Mad S M P. 118. (Citing B P 71, 9th February 1895.)



might be charged on the premises does not require additional stamp.<sup>5</sup> So also a covenant to indemnify the mortgagee against expenses which he might incur in the exercise of his power of sale does not necessitate a higher stamp.<sup>6</sup>

Where a deed of mortgage with possession contained clauses relating to the course to be pursued in the event of violation of its terms it was held by the Madras Board of Revenue that the test to be applied in such cases, in order to determine whether such clauses required to be stamped, was whether the clauses related to matters naturally incident to the mortgage or not. If they related to matters naturally incident to the mortgage then the document was to be stamped as a mortgage-deed only and the clauses did not require any stamp; otherwise the clauses required stamp.<sup>7</sup> In another case in a deed of mortgage with possession provision was made for the mortgagor to collect paddy from the ryots towards rents, to retain a certain quantity towards the payment of Government revenue and to deliver a certain quantity at the residence of the mortgagee every year towards the payment of the debt. It was held that the document required to be stamped as a mortgage-deed only and the inclusion of the conditions of repayment did not affect the character of the deed itself.<sup>8</sup>

As to calculation of stamp duty in the case of a deed of further charge see Notes on Article 32.

**9. Mortgage-deed combined with another instrument.**—See Notes on Ss. 5 and 6 and also the undermentioned cases.<sup>1</sup> See also Note 22 on S. 2 (17). Art. 5 Notes 3 and 9.

5. ('38) 112 E R 973 (975): 8 Ad & El 620 (624): 7 L J QB 263, *Doe d. Mercer v. Bragg*.

6. (1832) 131 E R 356 (358): 8 Bind 146 (151), *Doe d. S. Cruton v. Snaith*.

7. ('33) Mad S M p. 118. (Citing B P 325, 16th June 1892.)

[See also ('33) Mad S M p. 120. (Citing B P 2279-R., Mis., 3rd October 1902; 732 Mis., 4th April 1903—A kanom deed is not liable to any additional stamp duty in respect of the stipulation that the mortgagee cannot claim any compensation for Vettychamayam improvements (i.e., improvements such as levelling, clearing, etc.) effected by him without the permission of the mortgagor.)]

8. ('33) Mad S M p. 116. (Citing B P 2102, 18th September 1886.)

#### Article 40—NOTE 9

1. ('45) 32 AIR 1945 Lah 69 (75): ILR (1946) Lah 185 (SB), *Miran Bakhsh v. Emperor*. (Document described a power of attorney executed by Government contractors in power of Bank—Bank to finance contracts with Government and to advance executants money against supply bills—Bank to have charge over cheques received in payment of bills from Government—Remittances to be made by Government direct to Bank—Bank also appointed as executant's lawful attorney-Instrument held to be power of attorney, mortgage and agreement—But as amounts due were not specified in document no stamp duty could be levied on it as mortgage deed.)

(1900) 1900 All W N 23 (23), *Abbasi Begam*

*v. Tufail Ali Khan*. (Deed of dower, which also contains a hypothecation of immovable property for the payment of such dower, though exempt from stamp duty as a deed of dower (by virtue of Government of India Notification.) Held, still liable to duty as a mortgage-deed, even though as deed of dower it might have been chargeable with a higher duty but for the Government Notification.)

('33) Mad S M page 119. (Citing, B P 534, 13th December 1897. A document whereby the executant hypothecated immovable property for a certain sum of money and agreed to perform agricultural labour in lieu of interest and in consideration of certain fees promised by the executee was held to be a deed of mortgage so far as the loan was concerned and as an agreement not otherwise provided for as regards the work to be performed and charged with the higher stamp-duty under Section 6 of the Act.)

('33) Mad S M p. 119. (Citing B P 83, 15th March 1898. By a certain document a subscriber to a kuri or a chit association acknowledged receipt of entire prize money due from shareholders and bound himself to repay only the difference between that amount and the amount of subscriptions he had paid—It was held that the document should be treated as a mortgage-deed and receipt.)

('33) Mad S M p. 116. (Citing B P 73, 3rd February 1891. A document purported to be an indenture whereby two individuals agreed to act as trustees for securing the payment of moneys raised for the purposes of a company by means of debentures, and



10. Mortgage, where value of subject-matter is indeterminate—Duty payable.—See Notes on Section 26.

11. Clause (c).—This clause is new. It is taken from the English Stamp Act, 1891, and is intended to provide for cases of mortgage by further assurance or addi-

the company, in consideration of the promises and for the purpose of securing the payment of the principal and interest money mentioned in such debenture.....granted, conveyed and assigned unto the said trustees the company's movable and immovable properties described in the deed—"The true intent and meaning of these presents" as explicitly stated in clause 12 of the indenture, was "to create a fixed mortgage so far as regards the movable property." It was held that the document should be stamped as a mortgage-deed under Article 40 (b) and that it was not liable to further stamp-duty as evidencing a declaration of trust.)

('28) 15 A I R 1928 Lah 370 (371): 108 Ind Cas 746 (DB), *Tej Ram v. Maqbul Shah*. (Mortgage-deed embodying covenant for additional or substituted security does not fall under S. 5 or Cl. (c) of Art. 40).

('33) Mad S M page 121. (Citing B P 1642, Mis., 9th November 1908—A document whereby the managing member of a kuri association mortgaged his property for the repayment on fixed dates of the instalments due by him and for the due performance of his functions as manager was held to be a security bond as well as a mortgage-deed, in view of the fact that he filled two distinct characters, one as a member of the association who has obtained a loan and the other as manager.)

('33) Mad S M page 123. (Citing B P 1610, Mis., 23rd December 1914. By a document executed on 22nd March 1914 as a security bond under Art. 57 (b) on a stamp paper of Rs. 5, the executant bound himself to discharge the duties of the manager of a kuttu chit association and his landed properties were shown as security for the due execution of the office—It also recited that, as a remuneration for the discharge of duties as manager, the executant should take the collections of the chit to be held on 23rd May 1914 without any deduction on account of interest—There was no specific provision in the document to show the executant's obligation as a member to repay any debt due by him—*Held* that the instrument was not chargeable with additional stamp duty as a mortgage-deed under Art. 40, clause (b), and that it was correctly stamped in the first instance.)

('33) Mad S M pages 123-124. (Citing B P 1000, Mis., 18th July 1916. In consideration of a sum of Rs. 20,000 the balance payable by the mortgagors in connexion with sale to the mortgagors by the mortgagee of the property of a newspaper with the press,

its plant, machinery, electric motors and fittings, etc., the mortgagors mortgaged the press with its goodwill as security for the payment of the amount—The document also recited (1) that the amount should be paid within three years with interest at 6 per cent per annum; (2) that the services of the mortgagee as an officer in the editorial and business department should be retained on a salary of not less than Rs. 100 per mensem; (3) that the mortgagee should be given a sixth share of the net profits of the concern not exceeding Rs. 85; (4) that the mortgagee should have power to sell the property if the amount was not paid within the stipulated time; and (5) that the mortgaged property should remain in the possession and enjoyment of the mortgagors—The document was stamped under Art. 6 (Agreement relating to Pawn or Pledge of movable property) with Rs. 18—The Collector considered that it was chargeable with a duty of (1) Rs. 100 under Art. 40 (b) for mortgage of the press for Rs. 20,000 and (2) 8 annas under Art. 5 as an agreement to pay the mortgagee the monthly allowance and one-sixth share of the profits. The Board considered that the instrument was a mortgage-deed liable to a stamp duty of Rs. 100.)

('33) Mad S M page 124. (Citing B P 1482-R., Mis., 7th November 1918. A document, dated 7th July 1917, was termed a security bond and was executed on a stamp paper of Rs. 5 by A in favour of B. The executant, who had under a previous document, dated 6th December 1915, sold a house of his and also a certain plot of land obtained by his mother as dowry property to B, promised to indemnify the latter against any loss that might be occasioned by others claiming the property or otherwise—A sum of Rs. 10,000 was offered to be paid in case of any loss and, to secure this amount, the executant hypothecated certain other properties of his, namely a house and certain lands—The document was impounded and deficient stamp duty of Rs. 45 was collected as a mortgage-deed under Art. 40 (b). *Held* that it was both an indemnity-bond and a mortgage-deed and that it was chargeable with the higher duty of Rs. 50 as a mortgage-deed as decided by the adjudicating officer.)

('33) Mad S M page 115. (Citing B P 2404, 14th July 1884. A executed a deed of mortgage with possession in favour of B for Rs. 1,360—The deed contained an allusion to a sum of Rs. 140, which was part of the original debt said to have been forgiven by



tional or substituted security.<sup>1</sup>

The clause applies only to cases where a document offering the further security is executed *subsequent* to the original mortgage transaction which has been reduced to writing in a previously completed instrument. The clause does not apply where the stipulation as to the original mortgage and that as to the collateral security are made simultaneously and are embodied in one and the same deed.<sup>2</sup>

The words "substituted security" refer to cases where one property is first given as security for a debt but subsequently another property of the debtor is made security for the *same debt* and the first mentioned property is released from the encumbrance. It must be noted that what is substituted is the *security* and not the *debt*. Thus, where X company takes over the assets and liabilities of Y company and holders of debentures of Y company give up such debentures and accept debentures of an equal amount of X company, the substitution is of *debts* and not of securities.<sup>3</sup>

A limited company, upon the issue of debenture stock, by deed entered into with trustees for the holders of the stock, acknowledged that the company was indebted to the trustees to the amount of the stock, and agreed to convey to the trustees certain freehold property, not at the time in the possession of the company, and power was given to the trustees to enforce payment by foreclosure. The company subsequently acquired the property and conveyed it to the trustees upon the trusts and purposes and subject to the provisions of the trust-deed. Stamp duty was paid on the trust-deed under the first schedule to the English Stamp Act, 1891, title "mortgage." It was held that the deed of conveyance was liable to duty as a mortgage "being auxiliary security or by way of further assurance" for the repayment of money "where the principal or primary security was duly stamped," within the meaning of the English Stamp Act.<sup>4</sup> A document, whereby the executant mortgaged certain lands to secure the payment of a certain sum due to the mortgagee under a promissory note previously executed, is not a collateral security falling under this clause. It is a primary mortgage and the duty is leviable under cl. (b).<sup>5</sup>

B—*Held* that this was only a deed of mortgage and not a deed of release also, since the document was not executed by the mortgagee.) ('33) Mad S M page 114. (Citing B P 31-D., 4th January 1902. A executed a maintenance deed in favour of B and of B's wife agreeing to pay them during their lifetime six kottas of grain and Rs. 6 or Rs. 60 in all annually—It was further agreed that A should erect a house for them and that he should perform their funeral rites and defray the funeral expenses to the extent of Rs. 20—Some immovable property was pledged in the way of security for the due performance of the agreement—*Held* that the maximum amount of maintenance secured by the deed was Rs. 720 under Ss. 25 (c) of the Stamp Act and that the deed was liable to a stamp-duty of Rs. 4 under Section 6 and Arts. 15 and 40 (b), Schedule I of the Act.)

#### Article 40—NOTE 11

1. See Statement of Objects and Reasons to the Act of 1899, Notes to Sch. I, Art. 40.
2. ('28) 15 AIR 1928 Lah 370 (371): 108 Ind Cas 746 (DB), *Tej Ram v. Maqbul Shah*.

- (Mortgage by A, B and C to D—Deed containing clause that if property mortgaged were found insufficient to pay off the mortgage, D would be entitled to recover the deficiency from one-half share of some other property belonging to B and C—*Held* neither Art. 40 (c) nor S. 5 applied to the instrument.) ('33) Mad S M page 114. (Citing B. P. 64/512-R., Mis., 6th March 1901. Mortgage-deed containing a remark to the effect that the loan shall be recoverable on the property pledged and other properties of the mortgagor is not liable to be stamped both as a mortgage under Article 40 (a) or (b), and also as an additional security under Article 40 (c).)
3. See (1905) 1 K B 161 (168): 74 L J K B 4: 92 L T 134: 53 W R (Eng) 225, *Mount Lyell Mining and Railway Co. v. Inland Revenue Commissioners*. (Per Stirling L.J.)
  4. (1903) 1 K B 689 (696): 72 L J K B 312: 88 L T 526: 51 W R (Eng) 388, *British Oil and Cake Mills, Ltd. v. Commissioners of Inland Revenue*.
  5. ('33) Mad S M page 121. (Citing B. P. 2011-R Mis., 28th August 1902.)



A executed a document on a proper stamp paper, mortgaging with possession some of his wet lands to B in consideration of the receipt of Rs. 2,000. A suit arose in respect of the mortgaged property and A executed an instrument termed an indemnity bond, pledging some other fields as additional security. It was held that the instrument furnished additional security for the original loan in the event of the claims by a third party on the property originally mortgaged being successful and was governed by this clause.<sup>6</sup>

**12. Exemption (2).**—This exemption applies only to a letter of *hypothecation* accompanying a bill of exchange. Where in consideration of advances to be made by a creditor, the debtor executes a formal declaration of trust by which he holds his property on trust on behalf of the creditor it is not a letter of hypothecation within the meaning of this exemption.<sup>1</sup>

In *Biswanath Bhattacharjee v. Govinda Chandra Das*,<sup>2</sup> Chitty, J. observed :

“It can hardly have been intended by the Legislature that a debtor in the mofussil desiring to mortgage his property should by executing a bill of exchange and giving a mortgage in the shape of a letter of hypothecation accompanying such bill, be able to evade the stamp laws and effect a mortgage for the duty chargeable only on a bill of exchange.”

His Lordship has, however, not given any elucidation of the meaning of the exemption. It is conceived that the exemption only covers mortgages of *movables* and not of *immovable* property. In legal parlance, the word “hypothecation” is used more commonly with reference to mortgages of movables while “mortgage” seems to be the appropriate word to denote a mortgage of immovable property. (See Wharton’s *Law Lexicon*.)

**13. Additional duty in Calcutta.**—The Calcutta Improvement Act, 1911 (Beng. Act V of 1911) S. 82 increases the duty imposed by this article on instruments of usufructuary mortgage of immovable property situated within the Calcutta Municipality by two per centum. (For text of S. 82 see Appendix J.)

**14. Additional duty in C. P. and Berar.**—The duty imposed by this article on instruments of usufructuary mortgages of immovable property situated within the limits of the Nagpur Municipality and such other area to which the Nagpur Improvement Trust Act, 1936, extends, has been increased by that Act by one-half per centum. A similar increment has been made by S. 2 of the City of Jubbulpore (Improvement Duty) Act, 1948 (C. P. & Berar Act LVIII of 1948). (For text of these sections See Appendix J.)

**15. Additional duty in Madras Province.**—The Madras City Municipal Act, 1919 (Madras Act IV of 1919), S. 135 increases the duty imposed by this article on instruments of mortgage with possession of immovable property situated within the limits of Madras City, in the form of a surcharge at such rate as may be fixed by the Provincial Government not exceeding five per centum on the amount secured by the mortgage as set forth in the instrument. A similar surcharge has been imposed by S. 116A of the Madras District Municipalities Act, 1920 (Mad. Act V. 1920) and S. 110A of the Madras Local Boards Act, 1920 (Mad. Act XIV of 1920-) (For text of these sections see Appendix J.)

6. ('33) Mad S. M. page 123. (Citing B. P., 273-R., 25th February 1918. The stipulations in the instrument relating to the payment of interest on the sum of Rs. 2,000 secured as well as any costs that the mortgagee might incur in suits brought against him, were held incidental to the mortgage.)

Article 40—NOTE 12

1. ('16) 3 AIR 1916 Mad 374 (376): 38 Mad 646: 21 Ind Cas 876 (FB), *Secretary to the Commissioner of Salt v. Mr. E. W. Orr*.  
2. ('19) 6 AIR 1919 Cal 235 (239): 51 Ind Cas 88 (DB).



16. Description of stamp.—See Appendix C.

**41. MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ;  
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;

One anna.  
One anna.

(b) when the loan is repayable more than three months, but not more than <sup>a</sup>[eighteen months], from the date of the instrument—

for every sum secured not exceeding Rs. 100 ;  
and for every Rs. 100 or part thereof secured in excess of Rs. 100.

<sup>b</sup>[Two annas.]  
<sup>b</sup>[Two annas.]

- a. *Substituted* for the words “one year” S. 7 (2) of the Indian Stamp (Amendment) Act, 1906 (V of 1906).  
b. *Substituted* for the words “four annas” by S. 8 (5) of the Indian Stamp (Amendment) Act, 1904 (XV of 1904).

**Provincial Amendments.**

**BENGAL** See Bengal Sch. IA, Art. 41.

**BIHAR** See Bihar Sch. IA, Art. 41.

**BOMBAY**

(i) In column 2 of Art. 41, in clause (a) *substitute* the words “two annas” in both the entries for the words “one anna” and in clause (b) *substitute* the words “four annas” in both the entries for the words “two annas.”

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 41.

**MADRAS** See Madras Sch. IA, Art. 34.

**ORISSA** See Orissa Sch. IA, Art. 41.

**PUNJAB** See Punjab Sch. IA, Art. 41.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given Art. 1 Provincial Amendments (Sind).

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 41.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 41.

**SYNOPSIS**

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|--|---|
| 1. Description of stamp. See Appendix C. | 4. Loan repayable more than eighteen months from date of instrument—Article applicable. |
| 2. Legislative changes.                  |   |
| 3. Mortgage of a crop.                   |   |

1. **Description of stamp.**—See Appendix C.

2. **Legislative changes.**—The previous Stamp Acts did not contain a specific provision for charging a mortgage of a crop with a stamp duty.



Under the Act of 1869 it was held by the High Court of Calcutta that an instrument assigning *future* indigo crop by way of security, although it was in the nature of an equitable mortgage, was not chargeable with stamp duty as a mortgage, as the property mortgaged did not *exist* in British India, and so was not "property" within the definition of the Act. It was held that the instrument was chargeable with a duty of eight annas as an *agreement*.<sup>1</sup>

In the undermentioned case<sup>2</sup> the High Court of Madras held that a mortgage of a crop was liable to duty under Art. 44 (b) of the Act of 1879 corresponding to Art. 40 (b) of the present Act. In consequence of this decision the Government of India issued Notification No. 1280 of the 5th June 1885 reducing the duty in the case of such mortgages by providing that the duty under Art. 29 (b) (now Art. 6 (b)) would be payable in case of mortgages of crops.

The present article represents this Notification with an alteration in respect of the duty payable.

See also the undermentioned case<sup>3</sup> which refers to the Notification.

**3. Mortgage of a crop.**—The article prescribes the stamp duty payable on a mortgage of a crop. A mortgage, within the purview of the article, may be of a crop in existence at the time of the mortgage as also of a future crop.

A mortgage of a future crop is recognised and enforced in India as an executory agreement binding on the parties to the transaction. The transaction is not governed by the Transfer of Property Act or by the Contract Act, in so far as it is neither a mortgage of immovable property nor a pledge of existing movable property. It is in the nature of an agreement to mortgage movable property that may come into existence in future and as such it creates an equitable charge which is valid and enforceable.<sup>1</sup>

In the undermentioned case<sup>2</sup> the executant by an instrument hypothecated a crop of sugar-cane to a company for a sum partly advanced and partly to be advanced. It was agreed that the sugar-cane should be sold to the company and their price set off against the total sum that would be advanced. If any sum remained due by the executant after the set off, he agreed to pay the same. The instrument bore a stamp of two annas and was attested by witnesses. In determining the question whether the instrument was sufficiently stamped a question arose before the Full Bench whether the instrument was merely a mortgage of a crop or whether it also amounted to a bond by reason of the instrument being attested by witnesses. Iqbal Ahmad, Ag. C. J., and Verma and Mulla, JJ., held that the instrument fell within the definition of bond on the ground that the mortgage of a crop referred to in Art. 41 does not require attestation. Bajpai, J. was of opinion that as Art. 41 does not state that it will be applicable only if the instrument is unattested, mere attestation would not change the category of the instrument and therefore the instrument was a mortgage of a crop and not a bond and was sufficiently stamped under Art. 41. Dar, J., also held that it was sufficiently stamped treating the

#### Article 41—NOTE 2

1. ('76) 2 Cal 58 (87) : 1 Ind Jur 337 (DB), *Moran v. Mittu Bibee*.

Also see S. 2 (10) Note 5 ; S. 2 (17) Note 1 and S. 3 Note 18.

2. ('85) 8 Mad 104 (107) (SB), *Reference under Stamp Act*, S. 46.

3. ('94) 21 Cal 241 (244) (FB), *Ko Shway Aung v. Shrang Steel & Co.*

#### Article 41—NOTE 3

1. ('24) 11 AIR 1924 All 833 (833, 834) : 75

Ind Cas 816, *Ramasrup v. Mohanlal*.

('86) 13 Cal 262 (264) (DB), *Misrilal v. Mozhar Hossain*.

[See also (1862) 11 E R 999 (1007) : 10 H L C 191 (211) : 33 L J Ch 193 : 11 W R (Eng) 171 : 7 L T 172, *Holroyd v. Marshall*. (Transfer of machinery etc., to be acquired subsequently.)]

2. ('41) 28 AIR 1941 All 243 (247) : I L R (1941) All 471 : 195 Ind Cas 791 (FB), *L. H. Sugar Factory, Pilibhit v. Moti*.



attestation as a mere surplusage. The Acting Chief Justice while holding that the instrument was a bond also held that in view of the provisions of S. 40 of the U. P. Agriculturists' Relief Act of 1934, the duty of two annas already paid was sufficient. Verma and Mulla, JJ., held that S. 40 of the U. P. Agriculturists' Relief Act did not apply and therefore the duty was payable under Art. 15, the duty under that article being higher than that payable under Art. 41. The majority view, therefore, was that the instrument was sufficiently stamped.

4. **Loan repayable more than eighteen months from date of instrument—Article applicable.**—Clause (b) of the article shows that the article does not apply to a mortgage of a crop when the loan is repayable more than eighteen months from the date of the instrument. The question, therefore, arises whether such a mortgage is at all chargeable with duty and, if so, under what article of the schedule.

Section 3 enacts that every instrument mentioned in Sch. I shall be chargeable with duty. A mortgage of a crop is mentioned in that schedule. It is, therefore, chargeable with duty though the period of repayment of the loan exceeds eighteen months. Where a mortgage is of a crop in existence at the time of execution, the instrument will fall within the definition of "mortgage-deed" in S. 2 (17) of the Act and as such will be governed by Article 40 (b).

Where, however, the crop is not in existence at the time of the mortgage different considerations arise. It has been laid down by a Special Bench of the High Court of Lahore that under S. 5 of the Transfer of Property Act a transfer of property that is not in existence operates as a *contract* to be performed in future, but it does not operate as a transfer, that the same principles must govern the construction of the words "transfer" and "property" used in S. 2 (17) of the Stamp Act and that in order that a document by which property is transferred may constitute a mortgage-deed for the purpose of the Act the property to which it relates must be in existence at the time of the transfer. It has, therefore, been held by the Special Bench that a mortgage, the subject-matter of which is not in existence, is a mere agreement for the purpose of this Act and is chargeable as such.<sup>1</sup> It is conceived that these principles will apply to a mortgage of future crop and that where such a mortgage does not fall under the specific provisions of this article (as where the loan is repayable more than eighteen months from the date of the instrument) it will be chargeable as an agreement under Article 5 (c).

The Madras Board of Revenue has ruled that a mortgage of a future crop, when the loan is repayable more than eighteen months from the date of instrument should be stamped under Art. 40 (b).<sup>2</sup> In view of the above discussion, it is submitted that the ruling cannot be accepted as correct.

**\*42. NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

One rupee.

See also Protest of Bill or Note (No. 50).

\* [1879—Art. 45 ; 1869—Sch. II, Art. 23 ; 1862—Sch. A, Art. 53 ; 1860—Sch. A, Art. 46.]

Article 41—NOTE 4

1. ('45) 32 AIR 1945 Lah 69 (74, 75) : ILR (1946) Lah 185 (SB), *Miran Bakhsh v. Emperor*. (Instrument under which bank

was to advance moneys to contractor against supply bills for payments to be received by latter.)

2. ('33) Mad S M page 126. (Citing B P 2367-R., Mis., 19th November 1904.)



## Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 42.**BIHAR** See Bihar Sch. IA, Art. 42.**BOMBAY**(i) In column 2 of Art. 42 *substitute* the words "two rupees" for the words "one rupee."—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 42.**MADRAS** See Madras Sch. IA, Art. 35.**ORISSA** See Orissa Sch. IA, Art. 42.**PUNJAB** See Punjab Sch. IA, Art. 42.**SIND**(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also, Note given under Art. 1 Provincial Amendments (Sind.)

**UNITED PROVINCES** See U. P. Sch. IA, Art. 42.**WEST PUNJAB** See West Punjab Sch. IA, Art. 42.

1. **Notary public.**—A notary public is a duly appointed officer whose public office is, amongst other matters, to draw, attest, or certify, usually under his official seal, deeds and other documents, including conveyances and powers-of-attorney; to note or certify transactions relating to negotiable instruments; to prepare wills or other testamentary documents; to draw up protests or other formal papers, relating to occurrences on the voyages of ships and their navigation as well as the cargo in the ships.<sup>1</sup>

For the purposes of negotiable instruments the definition of notary public given in S. 3 of the Negotiable Instruments Act, 1881, includes also persons appointed by the Government under the powers given by S. 138 of that Act. The persons appointed solely under the Negotiable Instruments Act are not entitled to perform their functions in respect of documents other than those falling under the Act.<sup>2</sup> Section 139 of that Act empowers the Central Government to make rules for the guidance and control of notaries public appointed under that Act.

Any of the acts referred to in the article, by a notary public is chargeable with stamp duty under this article. A *protest* by a notary public, however, does not fall under this article, as Art. 50 provides specifically for such instruments.

2. **Description of stamp.**—See Appendix C.

\*43. **aNOTE OR MEMORANDUM** sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees;

(b) of any stock or marketable security exceeding in value twenty rupees.

Two annas.

Subject to a maximum of ten rupees, one anna for every Rs. 10,000 part thereof of the value of the stock or security.

a. This article was *substituted* for the original article by S. 3 (iv) of the Indian Stamp (Amendment) Act, 1910 (VI of 1910).

\*[1879—Art. 46.]

Article 42—NOTE 1

1. Halsbury, *Laws of England*, Vol. 21 page 493.

2. Bhashyam and Adiga's *Negotiable Instruments Act*, 7th Edition, page 615.



## Provincial Amendments.

**BENGAL.** See Bengal Sch. IA, Art. 43.

**BIHAR.** See Bihar Sch. IA, Art. 43.

**BOMBAY**

*Substitute* for Art. 43 the following, namely.—

“43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

<sup>a</sup>[(aa) of cotton . . . . .

Four annas for every unit of transaction or part thereof.]

<sup>b</sup>[(ab) of bullion or specie . . . . .

(a) Two annas for every unit of 2,800 tolas of silver or part thereof;  
(b) Eight annas for every unit of 250 tolas of gold or part thereof;  
(c) Five annas for every unit of 250 sovereigns or part thereof.]

(a) of <sup>e</sup>[any other goods] exceeding in value twenty rupees.

Four annas.

<sup>d</sup>[(b) of any share, script, stock, bond, debenture, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.

Two annas for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.]

(bb) of a Government security . . . . .

Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof of the value of the security <sup>c</sup>[at the time of its purchase or sale, as the case may be].

<sup>c</sup>[*Exemptions.*]

(1) NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale of cotton on account of such principal, an entry relating to which is required to be made in a clearance list described in Art, 20B.]

<sup>g</sup>[(1A) NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale of bullion or specie on account of such principal, an entry relating to which is required to be made in a clearance list described in Art. 20C.]



h)[(2)] NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated Company or body corporate, i) [an entry relating to which is required to be made in a clearance list (j [described in Art. 20A].

(k [Explanation.—For the purposes of this Article, unit of transaction means 50 bales of cotton, a bale of cotton being equal to the quantity of cotton weighing approximately 392 lbs.]) ”

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (c) [1-4-1932].*

- (ii) See also Note given under Art. 1, Provincial Amendments (Bombay).
- a. Clause (aa) was inserted by Bombay Act XXIII of 1948, S. 12 [31-3-1948].
  - b. Clause (ab) was inserted by Bombay Act II of 1949, S. 7 [1-4-1949].
  - c. Substituted for 'any goods' by Bombay Act XXIII of 1948.
  - d. Clause (b) was substituted by Bombay Act VII of 1938, S. 4 [31-3-1938].
  - e. These words were added, *ibid.*
  - f. Inserted by Bombay Act XXIII of 1948.
  - g. Inserted by Bombay Act II of 1949.
  - h. The original Exemption added by Bombay Act VII of 1938 was numbered '(2)' by Bombay Act XXIII of 1948.
  - i. These words were substituted by Bombay Act IV of 1939, S. 5 [31-3-1939].
  - j. Substituted by Bombay Act VIII of 1947, S. 3 [31-3-1947].
  - k. Inserted by Bombay Act XXIII of 1948.

**CENTRAL PROVINCES.** See C. P. Sch. 1A, Art. 43.

**MADRAS.** See Madras Sch. 1A, Art. 36.

**ORISSA.** See Orissa Sch. 1A, Art. 43.

**PUNJAB.** See Punjab Sch. 1A, Art. 43.

**SIND**

(i) Substitute for Art. 43 the following namely—

“ 43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

- |   |   |
|---|---|
| (a) of any goods exceeding in value twenty rupees ;   | Four annas.   |
| (b) of any stock or marketable security exceeding in value twenty rupees, not being a Government security ; | Two annas for every Rs. 5,000 or part thereof of the value of the stock or security.                                    |
| (bb) of a Government security ; .. ..   | Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof of the value of the security.” |

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (c). [1-4-1932] and Sind Act I of 1938, S. 2 (1) [31-3-1938]*

(ii) See also Note given under Act. I, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. sch. 1A, Art. 43.

**WEST PUNJAB** See West Punjab Sch. 1A, Art. 43.



### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

1. **Description of stamp.**—See Appendix C.

2. **Legislative changes.**—The article was first inserted in Act I of 1879. The present article was substituted for the original by Act VI of 1910. Prior to the amendment of this article by Act VI of 1910 there was no difference between the duty on a note relating to sale of goods and the duty on a note relating to sale of any stock or marketable security, the duty being one anna in both cases.

3. **Broker's notes.**—Where a broker acting as an agent of the seller and the buyer succeeds in making a contract of sale, he reduces its terms to writing and passes on copies of the same to each of the parties. The one given to the seller is called the "sold note" and that given to the buyer is called the "bought note."

Where a contract relating to sale is contained in "bought and sold notes" each note is chargeable under this article and is not exempt from duty under Exemption (a) to Art. 5 of Sch. I<sup>1</sup>, as such note or memorandum is expressly excluded from the operation of the said exemption.

The fact that such note also contains a clause to refer disputes between the parties to arbitration will not make it chargeable with an eight annas stamp under Art. 5 (c).<sup>2</sup>

In the undermentioned case<sup>3</sup> a document headed as "Official Form of Client's Contract Note" was sent by B, a member of the East India Cotton Association, to his client A who was a non-member. The document purported to be a sale of a certain number of bales of cotton made by B for A as commission agent subject to certain conditions and by-laws of the association. It was provided that the contract was to be deemed as entered into as between principal and principal as provided by by-law 81A. It was held that the contract being between principal and principal, it was not chargeable under this article as a broker's note but was exempt from duty under Exemption (a) to Art. 5.

Where a broker does not act for *both* the parties, a note sent by him to his principal of a purchase made by him is not covered by this article and is not liable to stamp duty. The reason is that the memorandum of agreement charged by the Stamp Act is a memorandum between *party and party*.<sup>4</sup>

A contract note sent by a *pakka adatia* to his constituent intimating the purchase or sale of goods on behalf of the constituent and accepting all risks as regards the other party to the contract is not a note sent by a broker to his principal falling within this article as the relationship between the *pakka adatia* and his constituent in such a case is that of principal and principal.<sup>5</sup>

See also Notes on Art. 5.

#### Article 43—NOTE 3

1. ('90) 14 Bom 102 (110) (DB), *S. A. Ralli v. Caramalli Fazal*. (Stamp on sold note not duly cancelled—Sold note is inadmissible in evidence and therefore no other evidence can be given of the terms of contract in view of S. 91, Evidence Act.)
  2. ('12) 39 Cal 669 (677, 678): 16 Ind Cas 153, *Bombay Company Ltd. v. National Jute Mills Co.* (15 Mad 150 relied on.)
  - ('13) 40 Cal 219 (229): 18 Ind Cas 978 (DB), *Baijnath v. Ahmad Musaji*.
- Also see S. 5 Note 5, S. 6 Note 7 and Art. 5

#### Note 10.

- [But see ('09) 1 I. C. 371 (374) (Cal), *Hurdwary Mull v. Ahmed Musaji*. (Not followed in 39 Cal 669.)]
3. ('44) 31 AIR 1944 Bom 325 (328, 329) (SB), *Suprintendent of Stamps, Bombay v. Breul & Co.*
  4. (1824) 171 E R 1223 (1223, 1224): 1 C & P 341 (348), *Joseps v. Pebrer*.
  5. ('47) 34 AIR 1947 Bom 343 (345): ILR (1947) Bom 28: 231 Ind Cas 139 (FB), *Superintendent of Stamps, v. Ramakrishnalal Bombay*. (Such a note is exempt from duty under exemption (a) to Art. 5).



**\*44. NOTE OF PROTEST BY THE MASTER OF A SHIP.** | Eight annas.

*See also* Protest by the Master of a Ship (No. 51).

**Provincial Amendments**

**BENGAL** See Bengal Sch. IA Art. 44.

**BIHAR** See Bihar Sch. IA, Art. 44.

**BOMBAY**

(i) In column 2 of Art. 44 *substitute* the words "one rupee" for the words "eight annas."—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 44.

**MADRAS** See Madras Sch. IA, Art. 37.

**ORISSA** See Orissa Sch. IA, Art. 44.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind.)

**UNITED PROVINCES** (See United Provinces Sch. IA, Art. 44.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 44.

**1. Note of protest.**—An important branch of a notary's practice deals with the nothing and drawing up of "ships" protests."

The object of the protest is to exonerate the master and mariners or person making the protest from any charge of improper, illegal or negligent conduct, when damage or injury has happened to a ship or her cargo during a voyage, and to record formally any facts or circumstances relating to disputes or other matters which it is thought desirable to authenticate formally in order to exculpate the master or mariners from any charge or complaint or illegal or improper action.

A note of protest is made in a book of the notary, setting forth the date, the name of the ship, the name of her master and the voyage and protests against the perils of the seas causing damage. The note may be amplified or extended. The document which is under the seal of the notary sets out a full statement of the material facts relating to any accident, collision, disaster or difficulty either to the ship or her cargo.<sup>1</sup>

This article relates to such a note of protest.

**2. Description of Stamp.**—See Appendix C.

**ORDER FOR THE PAYMENT OF MONEY.** *See* Bill of Exchange (No. 13)

**\*45. PARTITION** | The same duty as a Bond (No. 15) for the amount of the  
—Instrument | value of the separated share or shares of the property.  
of [as defined  
by section 2  
(15)].

**N.B.**—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

\* [1879—Art. 47 ; 1869—Sch. II, Art. 12 ; 1862—Sch. A, Art. 60.]

\* [1879—Art. 37 ; 1869—Sch. I, Art. 18 and Sch. II, Art. 39 ; 1862—Sch. A, Art. 54 ; 1860—Sch. A, Art. 42.]



Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than eight annas :
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue :
- (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 45.

**BIHAR** See Bihar Sch. IA, Art. 45.

#### **BOMBAY**

(i) In provisos (a) and (c) in column 2 of Art. 45 substitute the words "one rupee" for the words "eight annas."

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (f).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See Central Provinces Sch. IA, Art. 45.

**MADRAS** See Madras Sch. IA, Art. 38.

**ORISSA** See Orissa Sch. IA, Art. 45.

**PUNJAB** See Punjab Sch. IA, Art. 45.

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind.)

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 45.

**WEST PUNJAB.** See West Punjab Sch. IA, Art. 45.

#### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

#### Synopsis

- |  |  |
|--|--|
| 1. "Partition—Instrument of."  | 5. Instrument of partition containing disposition of property to relations, etc. |
| 2. "For the amount of the value of the separated share or shares of the property." | 6. Partition suit involving several reliefs.                                     |
| 3. Proviso (b).  | 6a. Partition decree—Engrossment on stamp-paper—Limitation.                      |
| 4. Proviso (c).  | 7. Description of stamp. See Appendix C.   |



1. “**Partition—Instrument of**”—The article applies to an instrument of partition as defined in S. 2 (15). See Notes on S. 2 (15).

2. “**For the amount of the value of the separated share or shares of the property.**”—Section 2 (15) defines an instrument of partition and this article prescribes the stamp duty chargeable on such an instrument. The article makes a change in the old law as regards the calculation of stamp duty. Under Art. 54 of Sch. A of Act X of 1862 the duty was payable “for each sharer’s copy of the deed of partition” which copy was held to mean each sharer’s part as exemplification of an instrument executed in duplicate, triplicate, etc.<sup>1</sup>

Under Art. 37 of Act I of 1879 the duty was the same duty as a bond “for the amount of the value of the property divided as set forth” in the instrument of partition. “The value of the property divided” was the value of the entire property affected by the partition and not merely the value of the portion assigned to the party initiating the partition.<sup>2</sup>

Under the present article the duty is “the same duty as a Bond (No. 15) for the *amount or value of the separated share or shares of the property*” and not the entire property. The note to the article explains that the largest share remaining after the property is partitioned or where all the shares are of equal value, then one of such shares shall be deemed to be that from which the other shares are separated. Thus the value of the largest share, or where all the shares are equal, the value of one of such shares is not to be taken into account for calculation of stamp duty and the duty is to be levied on the value of the remaining shares.<sup>3</sup>

#### Article 45—NOTE 2

1. ('84) 8 Bom 299 (299): 8 Ind Jur 625 (FB), *Narayan Raghunath v. Kashinath Vidyadhar*.
2. ('80) 2 All 664 (666) (SB), *Reference by Board of Revenue, N. W. P. under Act, I of 1879*.
3. ('49) 36 AIR 1949 Lah 126 (128): Pat LR (1949) Lah 117 (SB) *West Punjab Govt. v. Gain Chand*. (Deed reciting that family had already divided and some property was still held in common by executant and his father and that it was being divided by deed for first time—Deed stating value of property received by him—Deed held instrument of partition and stamp duty leviable was on value of total share of executant separated from larger share.)
- ('36) 23 AIR 1936 Lah 838 (839): 165 Ind Cas 82, *Roshanlal v. Vidyawanti*. (Value of property partitioned in three equal shares estimated at Rs. 18,000—Stamp duty is to be calculated on Rs. 12,000.)
- ('28) 15 AIR 1928 Mad 1181 (1181): 52 Mad 1: 115 Ind Cas 824 (FB), *Collector, Vizagapatam v. Krishnachandra*. (An award directing a partition was effected—The whole property dealt with by the award was divided into four shares, one of the shares being in the proportion of two to each of the other three shares—Held that the largest share after the property was partitioned was this share which was double in value of the other

shares—The stamp duty payable on the award was as on a bond on the three-fifths of the whole property.)

('34) 21 AIR 1934 Mad 204 (206): 150 Ind Cas 119 (DB), *Venktappa Naidu v. Musal Naidu*. (The smaller shares which have been separated off from the largest share should be a criterion for fixing the stamp duty payable on the instrument.)

('33) Mad S M page 129. (Citing B P 1795, Mis., 18th December 1915. Property worth Rs. 4000 divided in four equal shares among four brothers one of whom had attained majority and other three were minors represented by their mother as guardian—Held, fact that three brothers were represented by their mother did not affect question that property was divided in four shares by metes and bounds—Instrument was chargeable with a duty of Rs. 15 and not with Rs. 5.)

('33) Mad S M page 128. (Citing B Ps 149, Mis., 2nd February 1912; 328, Mis., 18th March 1914. Five co-owners dividing among themselves documents executed by debtors in their favour total amount of outstanding due to them being Rs. 69,962-11-3—Each of five lists signed by all co-owners and showing documents that went to each co-owner—Held, all of them should be construed together and treated as a deed of partition chargeable with a duty of Rs. 280.)



Though such share is left out of account for calculation of stamp duty the holder of such share has to share the burden of the stamp duty charged in proportion to his share in the whole property partitioned under the provisions of S. 29(g).<sup>3a</sup>

In this connection it will not be inappropriate to refer to the report of the Select Committee which explains the matter very clearly. The report runs as follows :

"We have inserted provisions reducing the duty in the case of partitions. The bill as originally drawn imposed in the case of a partition a duty calculated on the value of the whole property partitioned, but gave the Revenue-authority or Civil Court power to remit the duty upon such portion as remained undivided. We have altered the duty so as to make it leviable only on the value of the share or shares divided off ; and we have further based the levy of the duty on the assumption that at whichever partner's instance a partition takes place, it is the smaller shares that are separated from the larger, and not the larger that is separated from the smaller. It seems to us that the operation is the same whether it is the larger or the smaller share-holder who is the initiator ; and the taxation on the transaction should not be different in the two cases.

The following illustrations will show how the alteration in the law proposed by us will operate, if adopted :

Four equal share-holders, each having a four annas share, agree to partition.

The duty is levied on 12 annas of the value of the whole property.

Of three share-holders, having respectively shares of one-half, one-third and one-sixth, two apply to have their shares partitioned off. The duty is levied on half the value of the property.

One share-holder having two-thirds of a property, obtains separation from the remainder who hold jointly one-third, and who desire to continue to hold their share jointly. The duty is levied on one-third of the value of the property."

In the undermentioned revenue decision<sup>4</sup> it has been held that where part of the property remains joint, stamp duty should be levied upon the value of the shares separated and not upon the portion which remains joint. This will be correct only when the portion remaining joint is larger than any one of the shares separated off. But when the share separated is larger than the portion remaining undivided, the undivided portion will have to be taken into account in calculating the stamp duty; because as explained in the Note, in such a case, the undivided portion will be *deemed* to be the separated share.

The value of the separated shares is their market-value at the time of partition.<sup>5</sup> Where encumbrances or liabilities are specifically charged on or against the pro-

3a. Speech of the Hon. Sir James Westland when presenting the report of the Select Committee, 21st March 1898.

[See also ('36) 23 AIR 1936 Lah 1 (3) : 16 Lah 901 : 160 Ind Cas 206 (DB), *Maqbul Ahmad v. Mt-Afzal-Ul-Nisa*. (A decree for partition falls within the definition of an instrument of partition within the meaning of S. 2 (15) and under S. 29 (g) it is the duty of the Court to decide the proportion of the stamp payable by each person who desires his share separated—Art. 45 is the article under which this stamp duty is levied—It would be impossible for any of the parties to execute the decree until the stamp duty

is first levied and paid.)]

4. ('33) 34 Pun L R 630 (631) (Rev), *Tarlok Nath v. Emperor*.

5. ('80) 2 All 664 (666) (SB), *Reference by Board of Revenue, N. W. P. under Act I of 1879*. (The value of the property to be computed is the market-value and not the value computed under the provisions of the Court-fees Act.)

('31) Beng S M Vol. I page 82. (Citing Board's Circular No. 4 of November 1903 as amended by Circular Order No. 18 of August 1904.)

('40) Bihar S M page 167. (Do.)

('33) Mad S M page 127. (Citing B P 295, 13th May 1891 )



property, the value for purposes of this article is the market-value minus the encumbrances or liabilities,<sup>6</sup> which in the cases of mortgages would include interest accrued on the principal money secured by the mortgage-deed.<sup>7</sup> Debts which do not bind the property and lessen its value are not to be deducted from the market-value.<sup>8</sup>

In Bengal and Bihar it has been held that (in the case of land) ordinarily the market-value of the separated shares may be taken at twenty times the net annual income of such shares which will be determined after deducting the Government revenue and making an allowance of 10 per cent. for collection expenses and 3 per cent. for the landlord's share of cesses.<sup>9</sup>

**3. Proviso (b).**—It has been held in Madras that this proviso applies only to ryotwari lands and not to lands held on *zamin* tenure paying rent to the zamindar who pays *peshkush* to the Government.<sup>1</sup>

The words used in the proviso are “at not more than five times the annual revenue” and not “at five times the annual revenue.” It has been held that in calculating stamp duty on partition-deeds affecting ryotwari lands the proper procedure is to take the value of the land at its true market-value without limitation and deduct the liabilities from it; that if the net amount equals or exceeds five times the annual assessment, then duty should be charged on such sum of five times the assessment; but if it is less than five times the assessment then duty should be charged on the net amount ascertained by the above process.<sup>2</sup>

It has been held in the Central Provinces and Berar that Sir and Khudkhash lands which form part of a mahal belonging to the parties to a deed of partition should not be valued separately on their market value but should be taken as included in five times the land revenue of the Mahal, under this proviso.<sup>3</sup>

**4. Proviso (c).**—An award by an arbitrator directing a partition is an instrument of partition as defined in S. 2 (15). So also a decree passed on such award being a final order effecting a partition passed by a civil Court is an instrument of partition under that definition. In the absence of this proviso, therefore, both of them would have been liable to full duty as prescribed by the article. But the proviso lays down that where an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such award is subsequently executed the duty on such instrument shall not exceed eight annas. If, therefore, the award is stamped with the proper duty prescribed by the article a duty of eight annas would be sufficient for the decree subsequently passed on such award, but if the award is not so stamped there is no provision of law which can save the decree from stamp duty as prescribed by the article.<sup>1</sup>

6. ('33) Mad S M page 127. (Citing B P 295, 13th May 1891.)

(‘33) Mad S M page 129. (Citing B P 474-R., Mis., 16th April 1918.)

7. ('33) Mad S M page 129. (Citing B P 474-R., Mis., 16th April 1918.)

8. ('33) Mad S M page 127. (Citing B P 295, 13th May 1891.)

9. ('31) Beng S M Vol I page 82. (Citing Board's Circular No. 4 of November 1903, as amended by Circular Order No. 18 of August 1904.)

(‘40) Bihar S M page 167. (Do.)  
Art. 45—NOTE 3

1. ('33) Mad S M page 130. (Citing B P 336-R., Mis., 21st November 1932.)

2. ('33) Mad S M page 129. (Citing B P 436, 11th October 1897.)

(‘46) 1946 Nag L Jour 530 (531), *In re, Mt. Annapurnabai*.

Article 45—NOTE 4

1. ('35) 22 AIR 1935 Lah 364 (367) : 16 Lah 667 : 158 Ind Cas 502 (DB), *Abdul Hasain Khan v. Mt. Mahamudi Begam*.



**5. Instrument of partition containing disposition of property to relations, etc.—**It has been held that in determining the stamp duty leviable in respect of partition-deeds containing dispositions of property in favour of relations or dependents or for charitable or religious purposes, etc., the criterion is to see whether the provision is essential to the partition or not. If it is essential to the partition then the document is chargeable with duty as an instrument of partition only under this article; but if the provision is not essential but is subsidiary to the partition the document comes under S. 5 and is liable to duty under this article and some other provision in Schedule I.<sup>1</sup>

**6. Partition suit involving several reliefs.—**It has been held that where in a partition suit involving several reliefs a decree is passed and the several portions are separable, the decree is, to all intents and purposes, made up of as many decrees as there are reliefs claimed and it is only for the sake of convenience that it is drawn up as one document; that if in such a case the decree is unstamped as required by this article a portion of the decree which is not liable to duty can be proved without reference to the other portions of the decree which is inadmissible in evidence unless duty and penalty are paid.<sup>1</sup> So also it has been held that a portion of such a decree can be executed on payment of stamp duty as required by this article.<sup>2</sup> The correctness of these decisions is doubtful in view of the stringent provisions of S. 35 under

#### Article 45—NOTE 5

1. ('33) Mad S M page 130. (Citing B P Mis., 417, 25th March 1919 : B P Mis., 176, 27th June 1927 : B P 45, Press, 27th April 1940. Where the deeds contain subsidiary provisions, viz., maintenance of the parents of the executant or marriage of a nephew, they should be treated both as partition and settlement deeds liable to stamp duty in accordance with the provisions of S. 5 of the Stamp Act.)

('33) Mad S M page 130. (Citing B P 417-R., Mis., 25th March 1919. (1) Provision was made for (a) payment to a sister in satisfaction of co-owner's indebtedness to her in the shape of stridhanam, and (b) maintenance of parents and celebration of marriages of minor sons and daughters; (2) certain properties were given to sisters to be enjoyed by them with powers of sale and to an aunt to be enjoyed by her till her death and then to be divided between the persons making the partition; (3) certain properties were gifted away to a sister as orally promised by the father and (4) certain properties were set aside for (a) charitable purposes to be booked after by one of the co-owners, till he made default and then by another co-owner : (1) the worship of family deities to be performed in the family by the head of the family, (c) the worship of the family God with directions to sell and credit the sale-proceeds to the undiga; of the Swami at a later date, and (d) the upkeep and maintenance of the samadhi established for worship of the father with an agreement to pay a small amount each month for lighting and making offerings to the samadhi—The Board was of opinion that the provision was essential, considering the

usage among the Hindus and that the documents would therefore be correctly stamped as partition deeds.)

('33) Mad S M page 127. (Citing B P 1966, 10th June 1884. Two brothers, in dividing their family property amongst them, agreed to pay their mother a fixed annual maintenance—A doubt having been raised whether this was a partition deed and an agreement, the Board held that it was a partition deed only.)

('33) Mad S M page 128. (Citing B P 419, 30th September 1897 (Referred Case 14 of 1897—A document was termed a deed of partition of property valued at Rs. 2,205 among four brothers, two of whom were majors and the other two minors. It set forth that property worth Rs. 405 was set apart for the maintenance of the father and mother, Rs. 400 for the marriage, etc., of two minor sons, Rs. 400 for the marriage etc., of minor daughters, Rs. 597 for the discharge of debts and Rs. 373 was to be divided equally amongst the four brothers—The two shares of the minors together with the funds set apart for the marriages of minor sons and daughters and for the discharge of the debts were entrusted to the father. The High Court to whom a reference was made, held that the document was a partition deed and not a declaration of trust.)

#### Article 45—NOTE 6

1. ('35) 22 AIR 1935 Lah 364 (367) : 16 Lah 667 : 158 Ind Cas 502 (DB), *Abdul Hassain Khan v. Mt. Mahmudi Begam*.
2. ('35) 22 AIR 1935 Lah 342 (343) : 158 Ind Cas 877, *Hari Ram v. Sivi Ram*.

#### Article 45—NOTE 6a

1. ('45) 32 AIR 1945 Pat 482 (482) : 24 Pat 427 (DB),



which an instrument which is not duly stamped is not admissible in evidence for any purpose. (See S. 35, Note 8.)

**6a. Partition decree—Engrossment on stamp paper.—Limitation.**—It has been held in the undermentioned case<sup>1</sup> that there is no limitation for engrossment of a partition decree on a stamp paper. In that case a compromise decree in a partition suit allotting specific shares to parties was sought to be engrossed on a stamp paper nearly 22 years after the passing of the decree. It was held that the decree being a final decree, mere engrossment of it on a stamped paper would not in any way affect the interest of the parties in respect of the properties though changes might have taken place in regard to the properties since the passing of the decree. Hence there could be no objection to the decree being engrossed on a stamped paper.

**7. Description of stamp.**—See Appendix C.

#### \*46. PARTNERSHIP—

##### A.—Instrument of—

(a) where the capital of the partnership does not exceed Rs. 500 ;	Two rupees eight annas
(b) in any other case .. .. .	Ten rupees.
B.—Dissolution of .. .. .	Five rupees.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 46.

**BIHAR** See Bihar Sch. IA, Art. 46.

#### BOMBAY

(i) In column 2 of Art. 46, *substitute* the words “five rupees,” “twenty rupees” and “ten rupees” for the words “two rupees eight annas,” “ten rupees” and “five rupees” respectively.—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 46.

**MADRAS** See Madras Sch. IA, Art. 39.

**ORISSA** See Orissa Sch. IA, Art. 46.

#### SIND

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 46.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 46.

#### SYNOPSIS

- |   |  |
|---|--|
| 1. Division A—Instrument of partnership.                | 3. Combination of instrument of dissolution of partnership and other instrument. |
| 2. Division B—Instrument of dissolution of partnership. | 4. Description of stamp. See Appendix C.   |

\* [1879—Arts. 32, 33 ; 1869—Sch. II, Art. 26 ; 1862—Sch. A, Art. 27 ; 1860—Sch. A, Art. 20.]



**1. Division A.—Instrument of partnership.**—Division A of this article provides stamp duty on an instrument of partnership. The term ‘partnership’ has not been defined in the Stamp Act. Section 239 of the Indian Contract Act (now repealed) defined partnership as—

“the relation which subsists between persons who have agreed to combine their property, labour or skill in some business, and to share the profits thereof between them.”

Section 4 of the Indian Partnership Act (IX of 1932) defines it as follows :

“‘Partnership’ is the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all.”

It has been held that “firms” are not “persons” within the meaning of these definitions and, therefore, one firm cannot form partnership with another firm or individual.<sup>1</sup>

A who had obtained from the Government a certain abkari farm of a certain taluka executed a document in favour of B. The document stipulated that in consideration of Rs. 2000 advanced by B for payment of deposit the whole management should reside in B, that the parties should each have a half share and be respectively entitled and liable to profit and loss in respect of his share and that they should account with each other for the sums laid out by B and should settle annually the accounts of profit and loss upon the half share. It was held that the document did not purport to transfer to B a separate and distinct property in either the shops or trees but provided that the shares shall remain undivided under B’s sole management, subject to an account by which the profit and loss of the half share was to be ascertained, and was a deed of partnership coming under cl. (20), Sch. A of Act XXXVI of 1860.<sup>2</sup>

A executed a document in favour of B whereby B made over certain indigo wats to A for a term of ten years on condition that A should, realizing the advances made to the ryots, work the indigo wats with his funds and at the expiration of each year, after deducting his own money with interest, divide the profits between them. It was held that the document was not a deed of mortgage but was an instrument of partnership.<sup>3</sup>

A document containing some arrangements for better management of the partnership already existing between the parties was held not liable to payment of stamp duty as an instrument of partnership.<sup>4</sup>

**2. Division B—Instrument of dissolution of partnership.**—Sections 253, 254 and 255 of the Indian Contract Act (now repealed) dealt with and now S. 39 to S. 44 of the Indian Partnership Act (IX of 1932) deal with the modes in which a partnership can be dissolved. Division B of this article prescribes a fixed stamp duty for an instrument of dissolution of partnership.

A dissolution of partnership implies the existence of a partnership at the time of dissolution. Where there is no valid partnership between the parties there can-

#### Article 46—NOTE 1

1. ('35) 22 A I R 1935 All 767 (768) : 158 Ind Cas 43 (DB), *Naraindas Lachmandas v. Dina Nath*. (A I R 1931 All 225 and A I R 1933 All 77 : 54 All 846 followed.)
2. (1863) 1 Mad H C R 226 (228) (DB),

- Chinnaiya Nattan v. Muttuswami Pillai*. (In determining the stamp to be affixed to a document, the state of things at its execution is alone to be regarded.)
3. ('33) Mad S M page 131. (Citing B P 1680, 5th November 1880.)
4. ('42) 29 A I R 1942 All 220 (221) : 201 Ind Cas 578 (SB), *In re Tirathraj*.



not be any dissolution of partnership within the meaning of the article. Thus, as seen in Note 1 one firm cannot form a partnership with another firm or individual. Therefore, if firms after combining together as partners execute an instrument which purports to dissolve the partnership, the instrument will not be an instrument of dissolution of partnership.<sup>1</sup>

A dissolution of partnership must be with reference to the whole of the assets of the partnership. Where two partners, by a deed, divided between them certain debts of the firm to be collected and appropriated but remained joint as regards the other items of the partnership business it was held that the document was not a deed of dissolution of partnership but was an instrument of partition.<sup>2</sup> (See also Note 11 on S. 2 (15).)

An instrument containing an agreement by the partners to dissolve the partnership between them was held to require an agreement stamp under the English law.<sup>3</sup> But an instrument which contained a mere recital that the partnership between the parties had already been dissolved was held not to require any stamp.<sup>4</sup>

As to stamp duty payable on an instrument of transfer of his share by a partner upon dissolution of partnership, see Note 19 on section 2 (10).

### 3. Combination of instrument of dissolution of partnership and other instrument.—

An instrument may be both an instrument of dissolution of partnership and an instrument of partition. The fact of its being part of a scheme for the dissolution of partnership will not prevent it from being an instrument of partition also if the terms of it fall under the definition of an instrument of partition. In such a case the instrument will be liable to the higher duty as a deed of partition by virtue of S. 6.<sup>1</sup> (See also Note 11 on section 2 (15).)

A, B, C and D, four partners of a firm, executed a document by which they dissolved the partnership amongst them. The document further stipulated that B, C and D released and assigned to A all their interest in the good-will and their shares in the assets, etc., of the business and appointed him their attorney to collect all dues, grant receipts, etc. It was held that the document was a release as well as a dissolution of partnership.<sup>2</sup>

### 4. Description of stamp.—See Appendix C.

**aPAWN OR PLEDGE.** See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

a. This entry was inserted by S. 8 (6) of the Indian Stamp (Amendment) Act, 1904 (XV of 1904).

#### Article 46—NOTE 2

1. ('35) 22 AIR 1935 All 767 (768) : 158 Ind Cas 43 (DB), *Naraindas v. Dinanath*.
2. ('01) 3 Bom LR 132 (133) (FB), *Choturam v. Ganesh*.
3. (1795) 170 ER 358 (359) : 1 Esp 283 (285), *May v. Smith*.
4. (1816) 171 ER 515 (516) : 18 RR 792,

#### *Jenkins v. Blizard.*

#### Article 46—NOTE 3

1. ('37) 24 AIR 1937 Mad 308 (309) : I L R (1937) Mad 553 : 167 Ind Cas 439 (SB), *Board of Revenue, Madras v. Allagappa Chettiar*.
- Also see S. 2 (15) Note 11 and S. 6 Note 5.
2. ('33) Mad SM page 131. (Citing B Ps 635-R., Mis., 27th March 1903 ; 224-R., Mis., 16th June 1921.)



**\*47. POLICY OF INSURANCE—****<sup>a</sup> A.—Sea-Insurance ( see section 7)—****(1) for or upon any voyage—**

(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy ;

(ii) in any other case, in respect of every full sum of <sup>b</sup>[one thousand five hundred rupees] and also any fractional part of <sup>b</sup>[one thousand five hundred rupees] insured by the policy ;

**(2) for time—**

(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—

where the insurance shall be made for any time not exceeding six months ;

where the insurance shall be made for any time exceeding six months and not exceeding twelve months.

**<sup>c</sup>B.—<sup>d</sup>[Fire-Insurance and other classes of Insurance, not elsewhere included in this article, covering goods, merchandise, personal effects, crops, and other property against loss or damage.]—**

**(1) in respect of an original policy—**

(i) when the sum insured does not exceed Rs. 5,000 ;

(ii) in any other case . . . . .  
and

**(2) in respect of each receipt for any payment of a premium on any renewal of an original policy ;**

**C.—Accident and Sickness Insurance—**

**(a) against railway accident, valid for a single journey only ;**

Exemption.

**When issued to a passenger travelling by the intermediate or the third class in any railway.**

If drawn singly.	If drawn in duplicate, for each part.
One anna.	Half an anna.
<sup>b</sup> [One anna.]	<sup>b</sup> [Half an anna]
Two annas.	One anna.
Four annas.	Two annas.
Eight annas.	
One Rupee.	
One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53.	
One anna.	



- (b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000, or part thereof.

Two annas.

<sup>c</sup>[Provided that, in case of policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2-8-0 per Rs. 1,000, the duty on such instrument shall be one anna for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.]

One anna.

<sup>f</sup>CC.—Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Rs. 100 or part thereof payable as premium.

<sup>g</sup>D.—Life Insurance or other Insurance not specifically provided for, except such a Re-Insurance as is described in Division E of this article—

- (i) for every sum insured not exceeding Rs. 250 ;
- (ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;
- (iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.

**Exemption.**

Policies of life-insurance granted by the Director General of Post Offices in accordance with rules for Postal Life-Insurance issued under the authority of the <sup>h</sup>[Central Government.]

E.—Re-Insurance by an Insurance Company, which has granted a Policy <sup>i</sup>[of the nature specified in Division A or Division B of this article] with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

**General Exemption..**

Letter of cover or engagement to issue a policy of insurance :

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

If drawn singly-	If drawn in duplicate, for each part.
Two annas.	One anna.
Four annas.	Two annas.
Six annas	Three annas.

One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.



- a. *Substituted* for the original Division A by S. 7 (7) of the Indian Stamp (Amendment) Act, 1906 (V of 1906).
- b. *Substituted* for original words by Section 2 and Schedule of the Repealing and Amending Act, 1928 (XVIII of 1928).
- c. *Substituted* for the original Division B by S. 7 (8) of the Indian Stamp (Amendment) Act, 1906 (V of 1906).
- d. *Substituted* for the words "Fire Insurance" by S. 2 (IV) of the Indian Stamp (Amendment) Act, 1923 (XLIII of 1923).
- e. *Inserted* by S. 2 and Sch. I of the Repealing and Amending Act, 1928 (XVIII of 1928).
- f. *Inserted* by S. 2 of the Indian Stamp (Amendment) Act, 1925 (XV of 1925).
- g. *Substituted* for the original Division D by S. 2 and Sch. I of the Repealing and Amending Act, 1928 (XVIII of 1928).
- h. *Substituted* for the words "Governor-General in Council" by A. O.
- i. *Substituted* for the words "of sea insurance or a policy of fire insurance" by Section 2 of the Indian Stamp (Amendment) Act, 1923 (XLIII of 1923).

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

#### Synopsis

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Division A.</li> <li>2. Division B.</li> <li>3. Division C.</li> <li>4. Division CC.</li> <li>5. Division D.</li> </ol> | <ol style="list-style-type: none"> <li>6. Division E.</li> <li>7. General Exemption—Letter of cover.</li> <li>8. Description of stamp. See Appendix C.</li> </ol> |
|---|---|

**1. Division A.**—The Acts of 1860 and 1862 contained a separate provision for stamp duty in respect of a policy of sea-insurance. (See Sch. I, Art. 44 and Sch. I, Art. 56 respectively of the Acts referred to.)

The Act of 1869 did not contain any separate provision in regard to sea-insurance policies. There was, however, a general provision relating to *all* policies of insurance. (See Sch. I Art. 3 of that Act.) Sea-policies were chargeable to stamp duty under that provision.

The Act of 1879 contained express provision for a policy of sea-insurance. (See Art. 49 (a).) There is also an express provision for such a policy under the present Act.

Article 49 of the Act of 1879 provided different scales of duties for policies executed singly and in sets or duplicates. This was amended by the amending Act VI of 1894, which provided only one scale. The present Act as originally passed brought about no change as far as the scale of fees was concerned. An illegal practice, however, grew up of dividing the stamp duty payable on marine insurance between copies drawn in duplicate. By the substitution of the existing Division A for the original by S. 7 (7) of the Stamp (Amendment) Act of 1906, this unauthorized practice was legalized and the total stamp duty prescribed was divided between copies of marine insurance executed in duplicate.

By Act XVIII of 1928, the rates in Division A cl. (1) sub-cl. (ii) have been altered.

As to what constitutes a policy of sea-insurance, see S. 2 (20) and S. 7 and the Notes thereon.

[1879—Art. 49; 1869—Sch. I, Art 3; 1862—Sch. A, Arts. 55, 56; 1860 Sch. A, Arts. 43, 44]



This division provides for stamp duty for sea-policies for time *not* exceeding 12 months. The reason is that under S. 7, a sea-insurance policy made for a time exceeding 12 months is not valid.

**2. Division B.**—By Act I of 1888, fire insurance was made a separate class for the purposes of stamp duty. The division was, however, restricted to fire policies.

By the substitution of Division B by Act V of 1906, the rates were made more uniform.

By Act XLIII of 1923, Division B was extended by the substitution of the words “fire-insurance and other classes....or damage” for the words “fire insurance.” Before this amendment, the instruments coming under the extension were included in Division D.

A policy of fire insurance may be defined as an instrument by which the underwriter in consideration of a premium, promises to indemnify those who have an insurable interest against all loss or damage by fire to property as described in the policy.<sup>1</sup>

**3. Division C.**—For the purposes of stamp duty, accident and sickness insurance was made a separate division for the first time by the present Act.

This class of insurance had not been specially provided for in the Act of 1879. Under that Act, it was chargeable under the general Division C of Art. 49. By Act XVIII of 1928, the proviso to clause (b) was added.

As to what constitutes accident insurance, see S. 2. (19), Note 4.

**4. Division CC.**—This division was inserted by S. 2 of the Stamp (Amendment) Act, 1925.

The use of the word “insurer” in this division seems to be a mistake; it ought to be “insured.”

**5. Division D.**—Life-policies issued before 1860 did not require any stamp.<sup>1</sup>

Under the Acts of 1860 and 1862, policies of life-insurance were liable to stamp duty.

Under the Act of 1869, however, such policies did not require any stamp, as the definition of a policy of insurance contained in it expressly excluded a life-policy.

Life-policies were included in the definition of life-insurance contained in S. 3 (15) of the Act of 1879, and such instruments became chargeable under “other insurance” in Division C of Art. 49 of that Act.

In the present Act the various divisions were regrouped and the drafting of the whole article was altered so as to make its provisions clearer. The words “or other insurance not specifically provided for” were added in order to include all other forms of insurance not specifically provided for.

The present division was substituted for the original Division D by S. 2 and Sch. I of the Repealing and Amending Act of 1928. The effect of the substitution was to insert lower duties for policies not exceeding Rs. 500.

#### Article 47—NOTE 2

1. B. N. Banerjee, *Law of Insurance in British India*, 1936 Edition, pages 53 and 54.

#### Article 47—NOTE 5

1. ('81) 7 Cal 594 (595) : 10 Cal L Rep 561, *Rajnarian Bose v. Universal Life Assurance Co.*



As to the meaning of a life-policy, see S. 2 (19) Note 3. See also the under-mentioned cases.<sup>2</sup>

Postal life-insurance policies are exempt from stamp.

6. Division E.—This division was introduced in the Act of 1879 by the amending Act of 1894. It was provided that when a company having issued a policy of insurance re-insured with another company, the duty payable in respect of that re-insurance was to be one rupee. But it was found that in some cases the original insurance bore a duty of very much less than one rupee. By the present Act, the duty was therefore reduced. Instead of a fixed duty of one rupee, one quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee, is now required.

The words “of the nature specified in Division A or Division B of this article” were substituted for the words “of sea-insurance or a policy of fire-insurance” by S. 2 of the Stamp (Amendment) Act, 1923.

According to Bengal and Bihar Stamp Manuals a *renewal* of re-insurance policy is liable to duty under this article exactly as the original or the first re-insurance policy.<sup>1</sup>

7. General Exemption—Letter of cover.—A letter of cover being only initiatory to a policy of insurance was exempted from duty first by Act X of 1862.

As to what constitutes a letter of cover, see Note 6 on section 7.

8. Description of stamp.—See Appendix C.

**\*48. POWER-OF-ATTORNEY** [as defined by section 2 (21)], not being a Proxy (No. 52),—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;

**Eight annas.**

\* [1879—Art. 50 ; 1869—Sch. II, Arts. 13, 18, 19, 32 ; 1862—Sch. A, Arts. 43, 44 ; 1860—Sch. A, Art. 34.]

2. ('92) 19 Cal 499 (503) (SB), *Reference under Stamp Act, S. 46.* (An entrance certificate granted under the rules of the Uncovenanted Service Family Pension Fund is a life policy within S. 3 (15) of the Stamp Act of 1879, for an amount not exceeding Rs. 1,000 and is therefore chargeable with a duty of 6 annas. Such an instrument is not within the scope of S. 25 (c) of the Stamp Act (valuation of annuities.)

('01) 25 Bom 376 (378) : 3 Bom L R 43 (FB), *In re Himat Provident Society Ltd.* (A Provident Society issued the certificate of membership in the following terms.—“You have on condition of your conforming to the rules and regulations of this Society from time to time in force, insured your life in the class of this Society at the age of, etc.” *Held*, that the certificate did not come under the Stamp Act, Art. 19 but fell under Art. 47 (d) and was liable to pay *ad*

*valorem* duty.)

('33) Mad S M page 134. (Citing B P 2856, 16th August 1884. A certificate of membership in the Madras Hindu Family Provident Fund (Limited) must be stamped as a policy of life insurance.)

('33) Mad S M page 134. (Citing B Ps 155/1470-R., Mis., 22nd July 1907 ; 2500-R., Mis., 13th December 1907. Member patts or certificates issued by Provident Companies should be stamped as policies of life insurance under Art. 47 (d), and failure to comply with the provision of the law is an offence under S. 66 of the Stamp Act of 1899.)

#### Article 47—NOTE 6

1. ('31) Beng S M Vol I page 86. (Citing Advocate General's opinion, dated the 10th August 1906—Board's Collection No. 8, file 75 of 1906.)

('40) Bihar S M page 170. (Do.)



(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;	Eight annas.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	One rupee.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Five rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Ten rupees.
(f) when given for consideration and authorising the attorney to sell any immoveable property.	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case .. .. .	One rupee for each person authorised.
	<i>N.B.</i> —The term “registration” includes every operation incidental to registration under the [Indian Registration Act 1877].

*Explanation.*—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.

a. See now the Indian Registration Act, 1908 (XVI of 1908).

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 48.

**BIHAR** See Bihar Sch. IA, Art. 48.

#### BOMBAY

(i) In column 2 of Art. 48, *substitute*—

in cl. (a) the words “one rupee” for the words “eight annas;”

in cl. (b) the words “one rupee” for the words “eight annas;”

in cl. (c) the words “two rupees” for the words “one rupee;”

in cl. (d) the words “ten rupees” for the words “five rupees;”

in cl. (e) the words “twenty rupees” for the words “ten rupees;”

in cl. (f) the same as in the Central Act ;

in cl. (g) the words “two rupees” for the words “one rupee.”

—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) For the rate of stamp duty payable under cl. (f) of Art. 48 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.



(iii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 48.

**MADRAS** See Madras Sch. IA, Art. 40.

**ORISSA** See Orissa Sch. IA, Art. 48.

**PUNJAB** See Punjab Sch. IA, Art. 48.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938*. [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 48.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 48.

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

### Synopsis

- |  |  |
|--|--|
| 1. Scope of the article.                   | attorney comprising distinct matters—        |
| 2. Clause (a).                             | Difference.                                  |
| 3. Clause (b).                             | 9. Power-of-attorney executed outside the    |
| 4. Powers-of-attorney—Special and general  | Provinces.                                   |
| 5. Clause (f).                             | 10. Instrument revoking a power-of-attorney. |
| 6. Clause (g).                             | 10a. Power-of-attorney combined with other   |
| 7. Joint power-of-attorney given by two or | instrument.                                  |
| more persons.                              | 11. Reductions and remissions. See above.    |
| 8. General power-of-attorney and power-of- | 12. Description of stamp. See Appendix C.    |

1. **Scope of the article.**—This article provides for a stamp duty in cases of powers-of-attorney as defined by S. 2 (21). The definition in that section excludes from its purview instruments, which, though in the nature of a power-of-attorney, are chargeable with duty under the Court-fees Act, 1870. Vakalatnamas and mukhtyarnamas are instruments of this kind and being provided for by Art. 10 of Sch. II of the Court-fees Act, 1870, are not governed by this article. (See Note 3 on S. 2 (21).)

A proxy is also a kind of power-of-attorney executed for a specific act. It is, however, specially provided for by Art. 52 and hence has been excluded from this article.

2. **Clause (a).**—It is necessary for the applicability of this clause that the *sole purpose* of the power-of-attorney must be to *procure registration* of a document or documents relating to a single transaction or to admit execution of one or more of such documents. Powers-of-attorney which relate to a single transaction but whose *sole purpose* is not to procure registration or admit execution are not governed by this clause but by cl. (c). Thus, the execution of a sale-deed and presentation thereof for registration constitute a single transaction<sup>1</sup> but the power-of-attorney executed for this purpose would be governed by cl. (c) and not by this clause, as the *sole purpose* of the instrument is not to procure registration of the deed or to admit execution thereof.

Article 48—NOTE 2

1. ('31) Beng S M Vol. I, page 87 (87). (Cit-

ing Board's Circular Order No. 7 of September 1887.)



As to the meaning of "single transaction" see Note 4. So long as the documents relate to a single transaction the number of the documents authorised to be registered under the same power-of-attorney is immaterial. But when the transactions to which the documents relate are different, a general power-of-attorney or a separate power-of-attorney in respect of documents relating to each individual transaction must be executed. Where a single power-of-attorney is executed so as to cover the registration of the documents relating to several transactions, it has been held by the Madras Board of Revenue that the instrument must be stamped under S. 5 with the aggregate of the duties that would have been chargeable if separate powers-of-attorney had been executed in regard to the documents pertaining to the several transactions. For instance, A borrowed Rs. 300 from a fund on the mortgage of his landed property with possession. The mortgagee leased the property to A at a rent equal to the interest on the loan. It was held that these were two distinct transactions and that a power-of-attorney granted for the registration of the documents should be not on a stamp of eight annas but of one rupee.<sup>2</sup> It is submitted that S. 5 will not apply in such cases unless there are *distinct* acts of authorisation and that in the absence of such distinct acts of authorisation, the instrument will be a *general* power-of-attorney. See also Note 8.

The words "or for admitting execution of one or more such documents" did not occur in Art. 13 of Sch. II of Act XVIII of 1869 or in cl. (a) of Art. 50 of Sch. I of Act of 1879 which corresponded to this clause. In the case noted below,<sup>3</sup> a power-of-attorney duly stamped under Art. 13 of Sch. II in Act XVIII of 1869, was executed authorising a person "to do everything necessary for the executant to complete the registration of a deed of sale." A question was raised as to whether this power-of-attorney included a power "to admit the execution of the document" before the Registrar or whether a special power for that purpose was necessary. It was held by a Full Bench of the High Court of Bombay that the power-of-attorney under Art. 13 was sufficient even for the purposes of admitting execution of the document for registration. To make the matter more clear these last words were added to this clause in 1899. A note to the effect, that the term "registration" includes every operation incidental to registration under the Registration Act of 1908 has also been added to the article.<sup>4</sup>

3. **Clause (b).**—This clause is new. There was no corresponding provision in the Act I of 1879, but by the Government Notification No. 3887, dated 19th October 1883, the duty on a power-of-attorney under cl. (b) of Art. 50 of Sch. I of that Act, when required in a suit or proceeding under the Presidency Small Cause Courts Act, 1882, was reduced to eight annas. That notification was subsequently superseded by the Government Notification No. 5199, dated 1st November 1895, which reproduced the reduction in question as Art. 7 of its Sch. I. In 1899, that Art. 7 was transferred as cl. (b) to this article.

A *vakalatnama* to be used in the Presidency Small Cause Court is not governed, for the purposes of duty, by Art. 10 of Sch. II to the Court-fees Act, 1870. It is a power-of-attorney within the meaning of S. 2 (21) of this Act and hence is governed by this clause.<sup>1</sup> (See also Note 3 on S. 2 (21) and Note 8 on Art. 10 Sch. II of A.I.R. Commentaries on the Court-fees Act, 1870, 1st (1944) Edition.)

2. ('33) Mad S M page 136 (136). (Citing B P 3965, 20th November 1884.)

3. ('72) 9 Bom H C R 43 (46) (FB), *In re Keshav Kashinath*.

4. [See ('34) Pun S M pt. I-B, Ch. 3, page 32 (32).]

#### Article 48—NOTE 3

1. ('34) 21 A I R 1934 Bom 299 (301) : 58 Bom 597 : 151 Ind Cas 709 (DB), *Hormusji K. Bhabha v. Nana Appa*. Also see S. 2 (21) Note 3.



4. **Powers-of-attorney—Special and general.**—Clauses (a) to (c) of this article deal with powers-of-attorney authorising a person to act *in a single transaction*, while cls. (d) and (e) relate to powers-of-attorney authorising a person to act *in more than one transaction or generally*. The former kind of power-of-attorney is called a *special* power-of-attorney and a person holding it is a special agent, as distinguished from a general agent who is a person who holds the latter kind of power-of-attorney, which is known as a *general* power-of-attorney. The distinction between a special agent and a general agent is well recognised in law and has been stated by Story in his work on "*Agency*" as follows:

"A special agency properly exists, when there is a delegation of authority to do a single act; a general agency properly exists when there is a delegation to do all acts connected with a particular trade, business or employment. Thus, a person who is authorised by his principal to execute a particular deed, or to sign a particular contract or to purchase a particular parcel or merchandise, is a special agent. But a person who is authorised by his principal to execute all deeds, sign all contracts, or to purchase all goods required in a particular trade, business or employment is a general agent in that particular trade, business or employment."<sup>1</sup>

The above conception as to special agent and general agent underlies the classification of powers-of-attorney in this article.<sup>2</sup> The expression "a single transaction" used in the various clauses must be taken to apply either to a single act or to acts related to each other as to form one judicial transaction, such as all acts necessary to perfect a mortgage or a sale of particular property.<sup>3</sup>

Of the first three clauses which deal with special powers-of-attorney, cls. (a) and (b) relate to a particular kind of special power-of-attorney as specified therein. The third, namely, cl. (c) is the general provision which deals with the stamping of all other special powers-of-attorney. The duty chargeable under this clause is the same whether the special power is given to one person or to more.

Clause (d) relates to the charging of *general* powers-of-attorney when it is executed in favour of *not more than five persons*, authorising them to act jointly and severally. The expression "not more than five persons" includes one person and where the general power is given to a single person, the words "jointly and severally" in this clause are inapplicable.

Clause (e) governs the same class of powers-of-attorney as cl. (d), namely, the general power-of-attorney but it applies only when the number of persons authorised to act under the power exceeds five but is less than ten. A general power in favour of more than ten persons will come under cl. (g).

As stated by the explanation, more persons than one when belonging to the same firm, must be deemed to be one person for the purposes of this article.

The question as to which of these clauses governs a particular power-of-attorney for the purposes of stamp duty, thus depends upon, firstly, whether it is a special or a general power-of-attorney, and secondly, upon the number of persons authorised to act thereunder. The following instances will illustrate the applicability of these clauses.

Article 48—NOTE 4

1. Quoted in ('16) 3 AIR 1916 Mad 601 (602): 38 Mad 134: 18 Ind Cas 135, *Venkatramana Aiyar v. Narsinga Row*.
2. ('16) 3 AIR 1916 Mad 601 (602): 38 Mad

- 134: 18 Ind Cas 135, *Venkatramana Aiyar v. Narsinga Row*.
3. ('16) 3 AIR 1916 Mad 601 (602, 603): 38 Mad 134: 18 Ind Cas 135, *Venkatramana Aiyar v. Narsinga Row*.



*Illustrations.*

A power-of-attorney authorising a person to execute a sale-deed and to present it for registration, authorises him to act in a single transaction and as such falls under clause (c).<sup>4</sup>

A authorised his agent to act in the matter of a transfer of a patta before the Collector, by executing a power-of-attorney on a general stamp. On a doubt being raised as to whether it required a vakalatnama on a court-fee stamp, it was held by the Madras Board of Revenue that the document was one under clause (c).<sup>5</sup>

A power-of-attorney authorised certain persons to sign abkari permits on behalf of the executant. It was held that the document was liable to duty of Rs. 5 under cl. (d), as the power was to sign in a single *class* of transactions and not a "single transaction".<sup>6</sup>

A, an arrack wholesale depot-keeper, authorised B to transact business of the wholesale depot for a year, by executing a power-of-attorney on one rupee stamp paper. It was held that the document was clearly a general power-of-attorney and was liable to be stamped at Rs. 5 under clause (d).<sup>7</sup>

Four documents, written on a stamp paper of one rupee each, were executed by petitioners authorising a certain person to transact, on behalf of them, all business and sign all or any papers at the Custom House and the Port Office at Calingapatam in connexion with a steamship specified in each of the powers. It was held that the apparent tenor of each of the documents was to authorise the person to transact business in two distinct offices every time the steamer specified therein might enter or clear from Calingapatam and that they were therefore chargeable as general powers-of-attorney.<sup>8</sup>

A document termed a power-of-attorney, empowered certain persons (1) to obtain letters of administration with the will of the estate of one A for the use and benefit of B, the executant of the document ; (2) to sell or dispose of all the shares or interest of A in a certain mill ; and (3) to appoint from time to time agents in respect of these matters. It was contended that the document empowered the persons to do only one act and that the power to sell the shares was incidental to the power to take out the letters. It was held that the document was a general power-of-attorney chargeable under clause (d).<sup>9</sup>

An owner of a shop executed an instrument authorising a person to appear for and represent him before all Courts, registry and sub-registry offices and to carry on or manage all business necessary to eject A in occupation of his shop. It was held that "appearing in registry and sub-registry offices" was not in any way ancillary to the management and the conduct of "all business necessary to eject A" and that if any effect was to be given to the above clause, the deed imported a general power requiring a stamp of Rs. 5 under cl. (d). Even taking that the power was to expire on the completion of the business of ejectment and the intention was to give power merely (a) to get the power-of-attorney registered and (b) to eject the tenant, it was considered to be a power authorising a person to act in more than one transaction and as such coming under clause (d).<sup>10</sup>

4. ('40) Bihar S M page 171 (171). (Citing Board's Circular Order No. 7 of September 1887.)

5. ('33) Mad S M page 136 (136). (Citing B P 111, 24th January, 1881.)

6. ('33) Mad S M page 137 (137). (Citing B P 227, 29th May, 1895.)

7. ('33) Mad S M page 137 (138). (Citing

B P 412, 30th September, 1897.)

8. ('33) Mad S M page 138 (138). (Citing B P 1923-R., Mis., 26th August, 1902.)

9. ('33) Mad S M page 139. (Citing B P 1559-R., Mis., 2nd August, 1907.)

10. ('40) Bihar S M page 171 (171). (Citing Board's Circular Order No. 7 of July 1909.)

('31) Beng S M Vol. I, page 87 (87). (Do.)



A sunnad authorising a *gomasta* to collect rents generally and to sue for them, if necessary, is a general power-of-attorney and must be stamped as such.<sup>11</sup>

A power-of-attorney authorising the agent to present applications for the execution of a decree, to realise amounts due to the decree-holder, to compromise the claim and to do all other acts relating to the execution of the decree, that is to say, to do all things and take all steps necessary to complete the execution of a decree is a general power-of-attorney coming under clause (d).<sup>12</sup>

**5. Clause (f).**—This clause is new and has been inserted in the Act of 1899. It had been found that sales and mortgages were sometimes effected through the medium of powers-of-attorney and thus the stamp duty payable as a conveyance was evaded. A provision was, therefore, introduced in this article to charge such powers as a conveyance.<sup>1</sup> The Select Committee, however, limited the clause to cases of powers authorising sales of immovable property.<sup>2</sup> In his speech presenting the report of the Select Committee to the Legislative Council in 1898, Sir James Westland explained the object of this clause as follows.

“.....The reason of this was that it was found as a fact that what amounted to a conveyance was sometimes effected by means of a power-of-attorney. A in selling B property, instead of conveying it to him by a regular deed of conveyance, simply transferred it to him without any conveyance at all, but gave him a power-of-attorney authorising him to sell the property. This, so far as B is concerned, enabled him to dispose of the property to the same extent as if he were the owner of it. We therefore provided that if a power-of-attorney was given for a consideration and gave authority for the sale of the property affected, the duty should be levied in the same way as upon a conveyance. In the objections that have been made to this provision apparently some persons have thought that we levy this duty upon a power-of-attorney given for effecting a sale, and they fail to observe that it was levied purely upon a power-of-attorney given for a consideration.”

**6. Clause (g).**—This is a general provision for levying a stamp duty on a power-of-attorney not covered by any other clause of this article.

11. ('68) 1 Beng L R 55 (58) : 10 Suth W R 39 (FB), *Raghunandan Thakur v. Ram Charan Kapali*.

12. ('16) 3 AIR 1916 Mad 601 (603) : 38 Mad 134 : 18 Ind Cas 135, *Venkatramana Aiyar v. Narasinga Row*.

('01) 2 Bom L R 890 (891) (FB), *In re Gopal Rao*. (A power-of-attorney, which enables the agent to recover a judgment-debt due to his principal, but which, in prosecution of this object, authorizes the agent not only to take out execution of the decree already obtained, but also, if necessary, to institute a fresh suit against the judgment-debtor for the recovery of the debt falls under clause (d).)

('70) 7 Bom H C R (AC) 10 (16, 17) (DB), *Pestaji Mancharji Wadia v. Matchett*. (M executed in favour of P an instrument authorizing P to recover, by suit or otherwise, from Messrs. W and N, a sum of Rs. 22,500 (or thereabouts) which contained this clause : “From whatever sum P may recover from W and N he is to pay himself the sum of Rs. 8,640 which is due to himself, and also

the expenses he may incur in making recovery, and he is to hand over the surplus to me”—Held that the above instrument operated as a power-of-attorney for the recovery of the debt and not as an assignment or conveyance of the debt and was properly stamped under Act X of 1862, Sch. A, Art. 43, with a stamp of Rs. 4.)

[But see ('11) 33 All 487 (490) : 9 Ind Cas 617 (FB), *Parmanand v. Sat Prasad*. (A document purporting to authorise a person who was not a certified mukhtyar or pleader, to appear and to do all acts necessary for the execution of a decree of a Court outside the United Provinces, transferred to a Court in the Provinces for execution, requires to be stamped as a power-of-attorney with a one rupee stamp and not as a vakalatnama or mukhtyarnama.)]

#### Article 48—NOTE 5

1. *Vide* Statement of Objects and Reasons of the Bill 1897, Article 48.
2. *Vide* Report of the Select Committee, 1898, Article 48.



A letter was addressed by a certain individual to another informing the latter that the writer was prepared to appoint him as his agent in connexion with his railway contracts on certain terms, and authorising him in the meantime to make agreements and sign on his behalf. It was considered by the Board not as an agreement but rather an offer to which a reply was required in order to constitute an agreement. The latter part of the letter in which the writer authorised the addressee to make agreements and sign them on his behalf was, however, held to be a power-of-attorney coming under this clause.<sup>1</sup>

**7.—Joint power-of-attorney given by two or more persons.**—In classifying the powers-of-attorney in this article, the Legislature has taken no account of the number of persons *executing* the power. It is the number of agents appointed and the powers of such agents which determine the amount of stamp duty under this article.<sup>1</sup> There is, therefore, no objection to two or more persons jointly executing a power-of-attorney to one and the same person, provided there is a community of purpose between the persons so executing the instrument.<sup>2</sup> The question to be determined in such cases is whether there is such a community of purpose. If there is such community, one stamp will be sufficient. But where the power is given to protect or carry out entirely separate and distinct interests, one stamp will not be sufficient.<sup>3</sup>

**Instances in which there is a community of purpose.**

Where 36 persons authorised one and the same individual by a single power-of-attorney to receive on their behalf certain money in which all of them were interested and to sign the refund bill, it was held that the instrument was a power-of-attorney authorising him to do a single act and a one rupee stamp under cl. (b) of Art. 50 of Sch. I to Act I of 1879 was sufficient.<sup>4</sup>

A document was executed by a number of mirasidars of a village authorising a person to recover for them *swatanatrams* and other continual income appertaining to their rights. It was held that the deed was a general power-of-attorney and should be stamped with one five rupee stamp under cl. (c) of Art. 50, Act I of 1879.<sup>5</sup>

All the members of a mutual insurance club executed a single power-of-attorney severally authorising the persons therein named to sign the club policies for them. It was held that the document required only one stamp as there was a community of purpose actuating all the members of the club.<sup>6</sup>

**Instances in which there is no community of purpose.**

Many ryots holding separate pattas executed a general power-of-attorney in the name of A, authorising him to draw *kudiwaram* amount whenever it fell due. It was held that as the parties executing the power-of-attorney have separate interests, and each authorised the agent to act on his behalf, separate documents were necessary.<sup>7</sup>

Eighty-one persons executed a joint power-of-attorney on a five rupee stamp paper empowering one agent to act for them all in obtaining pattas for their lands from the Mittadars, and in the matter of any proceedings relating to distraint, etc.,

**Article 48—NOTE 6**

1. ('33) Mad S M page 137 (137). (Citing B P 781, 7th November 1889.)

**Article 48—NOTE 7**

1. ('25) 12 AIR 1925 Oudh 132 (132): 80 Ind Cas 467, *Jogi Ram v. Mohammad Rafi*.
2. ('34) Pun S M part I-B, Ch. 3, page 32 (32).
3. ('34) Pun S M part I-B, Ch. 3, page 32 (32).

4. ('86) 9 Mad 358 (359) (SB), *Reference under Stamp Act, S. 46*.

5. ('92) 15 Mad 386 (389) (SB), *Reference under Stamp Act, S. 46*.

6. (1828) 108 E R 1152 (1153): 8 B & C 565 (567), *Allen V. Morrison*.

7. ('33) Mad S M page 136 (136). (Citing B Ps 4930, 6th November 1877; 2222, 29th July 1885.)



and also to represent them and conduct all matters in the Revenue Courts in respect of all other revenue proceedings. The persons were unconnected and had no common interest in the joint property. It was, therefore, held that separate powers of attorney must be executed.<sup>8</sup>

**8. General power-of-attorney and power-of-attorney comprising distinct matters Difference.**—It has been held by the Madras Board of Revenue that where a power-of-attorney is executed in favour of a person for several purposes, the duty on it should be levied as if separate powers-of-attorney had been executed for each of the purposes for which the document is executed.<sup>1</sup> (S. 5.)

It is submitted that S. 5 will not apply unless the instrument comprises several distinct matters or transactions. The "transaction" comprised in a power-of-attorney is the *authorisation*. Hence, in order to hold that a power-of-attorney is chargeable under S. 5 as if several separate powers-of-attorney were executed, the instrument must embody several acts of authorisation. Merely because a number of acts are authorised by an instrument, it cannot be said to comprise several distinct matters. The act of *authorisation* may be the same though the *acts authorised* may be different. In such cases, the instrument may be a *general* power-of-attorney but will not on that account come within S. 5. But suppose A, by the same instrument, authorises B to do a certain thing, C to do another thing and so on; such a power will not be a general power-of-attorney but a power-of-attorney comprising several 'distinct matters' within S. 5.

Where an instrument comprises a power-of-attorney and some *other* matter, say, a conveyance, it will clearly come under S. 5.

**9. Power-of-attorney executed outside the Provinces.**—When a power-of-attorney is executed outside the Provinces but is intended to be used in the Provinces it must be stamped according to this Act as being an instrument relating to a matter or thing to be done in the Provinces. (See S. 3). If the power-of-attorney is properly stamped under this article, it is not necessary for the Courts in which it is produced to consider whether the power complied with the fiscal requirements of the Stamp-laws of the place outside the Provinces where it was executed.<sup>1</sup> If a power-of-attorney is intended to operate in England as well as in the Provinces, it would not be invalid, so far as it was intended to operate in the Provinces, because the requirements of the Stamp-laws in England had not been fulfilled. It would be sufficient if it complied with the requirements of this Act.<sup>2</sup>

A general power-of-attorney executed on a five rupee stamp paper of the Mysore State cannot be accepted as duly stamped within the meaning of S. 2 (11) unless it is stamped with an impressed label of the value of Rs. 5.<sup>3</sup>

**10. Instrument revoking a power-of-attorney.**—There is no article in the schedule which provides for a duty on an instrument revoking a power-of-attorney. It will not, therefore, require any stamp. It is, however, conceived that if such an

<sup>8</sup>. ('92) 2 Mad L Jour 178 (180) (SB), *Reference under Stamp Act*, S. 46.

Also see S. 5 Note 8.

Article 48—NOTE 8

1. ('33) Mad S M, page 140 (140). (Citing B P Mis, 1911, 14th June 1937; B P 45, Press, 27th April 1940.)

Article 48—NOTE 9

1. ('96) 23 Cal 187 (188), *In the Goods of P. H. McAdam*.

2. ('96) 23 Cal 187 (188), *In the Goods of P. H. McAdam*.

Also see S. 3 Note 21

3. ('33) Mad S M, page 139 (139). (Citing B P 1175, 8th June 1904.)

Article 48—NOTE 10a

1. ('45) 32 AIR 1945 Lah 69 (75) : ILR (1946) Lah 185 (SB), *Miran Bakhsh v. Emperor*. (Document described as power of attorney executed by Government contractor in favour of bank—Bank agreeing to finance contracts—Executant vesting bank with power to collect his dues and to repay itself—Document held power of attorney, a mortgage deed and an agreement but liable to stamp duty as power of attorney and as agreement.)



instrument is attested, it would come under Art. 17 and would require a stamp as a "deed of cancellation."

**10a. Power of attorney combined with other instrument.**—See notes under S. 5 and the undermentioned case.<sup>1</sup>

**11. Reductions and remissions.**—See under the same heading above.

**12. Description of stamp.**—See Appendix C.

**\*49. a PROMISSORY NOTE** [as defined by section 2 (22)]—

(a) when payable on demand—

(i) when the amount or value does not exceed Rs. 250 ;

(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000 ;

(iii) in any other case.

(b) when payable otherwise than on demand.

One anna.

Two annas.

Four annas.

The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.

a: Substituted for the original article by S. 2 of the Indian Stamp (Amendment) Act, 1923 (XLIII of 1923). The original article was as follows : "49. Promissory-note [as defined by S. 2 (22)]—The same duty as a Bill of Exchange (No. 13) according as it is payable on demand or payable otherwise than on demand as the case may be."

*Note.*—For special provisions relating to promissory notes executed between 30th September 1923 and before 1st April 1924 and 30th September 1923 and before 5th January 1925 see the Indian (Specified Instruments) Stamp Act, 1924 (XIII of 1924) and the Promissory Notes (Stamp) Act, 1926 (XI of 1926) reproduced in Appendix J.

**Reductions and Remissions.**

For reductions and remissions under this article, see Appendix D.

**Synopsis**

1. Promissory note payable on demand.

2. Promissory note payable otherwise than on demand.

3. Clause (b)—Same duty as a bill of ex-

change.

4. Promissory note written on impressed sheets bearing the word "Hundi."

5. Description of stamp. See Appendix C.

**1. Promissory note payable on demand.**—A promissory note in which no time is specified for payment or which is payable at sight or on presentment is one payable on demand.<sup>1</sup>

\* [1879—Art. 11 ; 1869—Sch. I, Art. 2 and Sch. II, Art. 1 ; 1862—Sch. A, Arts. 10, 57 ; 1860—Sch. A, Arts. 4, 5, 45.]

**Article 49—NOTE 1**

1. See Ss. 19 and 21 of the Negotiable Instruments Act.

[See also ('24) 11 AIR 1924 Cal 1065 (1066) : 84 Ind Cas 475 (DB), *Durga Prosad Sen v. Kalicharan Aichrai*. (Case under Art. 73 of the Limitation Act.)]



2. **Promissory note payable otherwise than on demand.**—A promissory note payable on a specified date<sup>1</sup> or after a specified period<sup>2</sup> or within a certain time<sup>3</sup> is one payable otherwise than on demand. The intention that the promissory note is not payable on demand must appear clearly on the face of the instrument. A promissory note payable on demand with a collateral agreement to give time for payment cannot be regarded as a promissory note payable otherwise than on demand for purposes of stamp.<sup>4</sup>

3. **Clause (b)—Same duty as a bill of exchange.**—It is only the *amount* of duty that is the same as on a bill of exchange. The law does not enjoin that the duty must be paid in the same *manner* as in the case of a bill of exchange.<sup>1</sup>

4. **Promissory note written on impressed sheets bearing the word "Hundi."** Rule 6A of the Stamp Rules framed under Stamp Act, I of 1879, required that promissory notes drawn or made in British India and chargeable with a duty of 6, 10 or 12 annas shall be written on impressed sheets bearing the word 'hundi.' This led to a controversy as to whether the rule prohibited the use of impressed sheets bearing the word hundi in the case of other promissory notes. In the undermentioned case<sup>1</sup> the Oudh Judicial Commissioner's Court held that there was such a prohibition. But this view was dissented from in a later decision of the same Court<sup>2</sup> and also by the High Courts of Allahabad,<sup>3</sup> Madras<sup>4</sup> and the Punjab Chief Court.<sup>5</sup>

Rule 5 of the present Stamp Rules, 1925, provides that except where adhesive stamp is prescribed the promissory note may be written on impressed sheets *with or without the word hundi*.

5. **Description of stamp.**—See Appendix C.

#### Article 49—NOTE 2

1. ('67) 3 Bom H C R (OC) 9 (11, 12), *Eastern Financial Association v. Pestanji Cursetji Shroff*.
- ('82) 8 Cal 645 (648): 7 Cal L R 88 (DB), *Manik Chand v. Jomoona Doss*.
- ('74) 13 Beng L R (App) 33 (34): 21 Suth W R 446 (DB), *Nundun Misser v. Mt. Chittur Buttee*. (Promise to pay on or before a specified date.)
2. ('35) 22 AIR 1935 Mad 23 (24): 68 Mad 261: 155 Ind Cas 184 (DB), *Chocklingam Chettiar v. Palaniappa Chettiar*. (Thavanai documents among Nattukottai Chetties are not payable on demand as they are not repayable within the thavanai period.)
- ('34) 21 AIR 1934 Pesh 1 (1): 145 Ind Cas 662 (DB), *Hafiz Umardaraz Khan v. Akbar Khan*. (Promissory note payable five years after execution.)
3. ('45) 32 AIR 1945 Mad 42 (42): 219 Ind Cas 262, *Alamelu Ammal v. Rangai Gounder*. (Pronote payable "within two years.")
- ('80) 1880 Bom P J 333 (FB), *Hiralal v.*

*Kalidas*.

- ('95) 1895 Pun Re No. 42 page 172 (173) *Bakhshi Ram Labhaya v. Kaka Ram*.
4. ('70) 5 Beng L R 103 (105): 14 Suth W R (OC) 38 (DB), *Chandrakant Mookerjee v. Kartikcharan Chaile*.

#### Article 48—NOTE 3

1. ('34) 21 AIR 1934 Pesh 1 (1): 145 Ind Cas 662 (DB), *Hafiz Umardaraz Khan v. Akbar Khan*.

#### Article 48—NOTE 4

1. ('90) Oudh S C No. 169 page 205, *Mashua Ali v. Saiyad Gazaffar Ali Khan*.
2. ('91) Oudh S C No. 183 page 229, *Harnarain v. Mobaik Ali*.
3. ('90) 13 All 66 (71, 73): 1890 All W N 238 (FB), *Radha Bai v. Nathu Ram*.
4. ('91) 14 Mad 32 (34, 35), *Bank of Madras v. Subbarayalu*.
5. ('91) 1891 Pun Re No. 21 page 124 (128) (DB), *Hill v. Nihalchand*.  
Also see S. 2 (11) Note 7; S. 10 Note 12 and S. 35 Note 3.



- \*50. **PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note. One rupee.

Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 50.

**BIHAR** See Bihar Sch. IA, Art. 50.

**BOMBAY**

(i) In column 2 of Art. 50, *substitute* the words "two rupees" for the words "one rupee".—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 50.

**MADRAS** See Madras Sch. IA, Art. 41.

**ORISSA** See Orissa Sch. IA, Art. 50.

**PUNJAB** See Punjab Sch. IA, Art. 50.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 50.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 50.

1. **Protest of bill or note.**—This article applies to a declaration in writing made by a Notary Public attesting the dishonour of a bill of exchange or promissory note.

This particular Notarial act has been excluded from the operation of Art. 42.

A bill of exchange is dishonoured either by non-acceptance or by non-payment ; by non-acceptance when the drawee makes default in acceptance, and by non-payment when the acceptor of the bill makes default in payment upon being required to pay the same. A promissory note is dishonoured when the maker of the note makes default in payment (See Ss. 91 and 92 of the Negotiable Instruments Act, 1881).

When the promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such dishonour to be noted and certified by a Notary Public. Such certificate is called a protest. (See S. 100 of the Negotiable Instruments Act, 1881.)

2. **Notary Public.**—See Notes on Article 42.

3. **Description of stamp.**—See Appendix C.

51. **PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. One rupee.

*See also Note of Protest by the Master of a Ship*  
(No. 44).

\* [1879—Art. 45 ; 1869—Sch. II, Art. 24 ; 1862—Sch. A, Art. 58 ; 1860—Sch. A, Art. 46.]  
[1879—Art. 45 ; 1869—Sch. II, Art. 25 ; 1862—Sch. A, Art. 59 ; 1860—Sch. A, Art. 46.]



### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 51.

**BIHAR** See Bihar Sch. IA, Art. 51.

#### BOMBAY

(i) In column 2 of Art. 51, *substitute* the words "two rupees" for the words "one rupee."  
—*Bombay Act II of 1932, Pt. IV. S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 51.

**MADRAS** See Madras Sch. IA, Art. 42.

**ORISSA** See Orissa Sch. IA, Art. 51.

#### SIND

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 51.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 51.

1. **Legislative changes.**—Under the Act of 1879 there was no separate article for protest by the master of a ship and such an instrument was included under a "Notarial Act."

2. **"Master of a ship."**—This means any person (except a pilot or harbour-master) having for the time being control or charge of the ship. (See S. 3 (32) of the General Clauses Act, 1897.)

3. **"Averages."**—This is a shipping term used where any damage or loss has been properly and voluntarily incurred in respect of a ship or cargo for its safety, e.g., goods thrown overboard in a storm to lighten the ship. Such loss by maritime law is shared proportionately between the ship-owners and the owners of the cargo according to value. (Wharton's *Law Lexicon*).

4. **Description of stamp.**—See Appendix C.

\*52. **PROXY** empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority or (c) proprietors, members or contributors to the funds of any institution. <sup>a</sup>[Two annas.]

a. *Substituted* for the words "one anna" by S. 2 of the Indian Stamp (Amendment) Act, 1923 (XLI of 1923).

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

#### Synopsis

- |  |  |
|--|--|
| 1. Legislative changes.                | incorporated company.                    |
| 2. Proxy.                              | 4. Unstamped proxy.                      |
| 3. At any one meeting of members of an | 5. Description of stamp. See Appendix C. |

\* [1879—Art. 51 ; 1869—Sch. II, Art. 8.]



**1. Legislative changes.**—The Act of 1879 did not contain the words “any one election of the members of a district or local board or of a body of municipal commissioners.” By Government Notification No. 5199 of 1st November 1895, a proxy executed by a female empowering any person to vote at any one election of members of a local board held under the provisions of the Bombay Local Boards Act was made chargeable with a one anna stamp duty. The present Act has gone a step forward and makes the article applicable to proxies executed even by males.

In cl. (b) the words “local authority” has been substituted in the present Act in the place of the words, “municipal commissioners” contained in the Act of 1879

The duty of one anna has been raised to two annas by the Indian Stamp (Amendment) Act, XLIII of 1923.

**2. Proxy.**—Proxy is a special kind of power-of-attorney<sup>1</sup> and is excluded from the operation of Art. 48. It is an instrument whereby a person entitled to vote authorises another person to vote for him.

This article provides for the stamping of proxies for use on the occasions mentioned in the article, but makes no provision as regards proxies for use at a meeting of creditors. The latter would apparently require to be stamped under Art. 48 as a power-of-attorney to perform a single act.<sup>2</sup> The duty payable on a proxy empowering a person to vote at a meeting of creditors has, however, been reduced to the rate chargeable on a proxy empowering a person to vote at any one meeting of the members of an incorporated company by Notification No. 6 dated the 14th August 1937.

**3. At any one meeting of members of an incorporated company.**—A person to whom a member gives a proxy is that member's agent for the purpose of voting. A vote by the proxy in the presence of the member entitled to vote is valid.<sup>1</sup> A proxy should be stamped at the time of execution and if it is so stamped, its operative parts, for example, the name of the proxy or the date of the meeting at which it is to be used may be filled in afterwards by any person duly authorised.<sup>2</sup>

**4. Unstamped proxy.**—A proxy is chargeable with a duty of two annas under this article. The proxies which are unstamped or upon which the stamps have not been cancelled must be rejected.<sup>1</sup> (See S. 35). Under S. 62 (c) the voting or attempting to vote under any proxy not duly stamped is made punishable with a fine which may extend to five hundred rupees.

**5. Description of stamp.**—See Appendix C.

#### Article 52—NOTE 2

1. ('33) Mad S M page 141. (Citing Donogh's Indian Stamp Act, page 690.)
2. ('34) Pun S M, Part I-B, Chapter 3 page 33.

#### Article 52—NOTE 3

1. ('28) 15 AIR 1928 Bom 80 (86): 108 Ind Cas 465, *In re Tata Iron & Steel Co. Ltd.*
2. (1907) 1 Ch 318 (322): 76 L J Ch 184: 96 L T 361, *Sadgrove v. Bryden*.
- (1897) 1 Ch 1 (3): 66 L J Ch 17: 75 L T 317: 45 W R (Eng) 86, *Ernest v. Loma Gold Mines, Ltd.* (*Ernest v. Loma Gold Mines Ltd.*, (1896)

2 Ch 572, affirmed.)  
Also see S. 14 Note 2.

#### Article 52—NOTE 4

1. ('28) 15 AIR 1928 Bom 80 (89): 108 Ind Cas 465, *In re Tata Iron & Steel Co., Ltd.* (Crump, J. observed: “It is unnecessary to consider whether here, as in England, a proxy, which as such is unstamped, can be regarded as a power-of-attorney and admitted on payment of the appropriate penalty. Probably not; for the scheme of the English Act differs materially upon this point.”) Also see S. 35 Note 11.



\*53. **RECEIPT** [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees.

One anna.

*Exemptions*

Receipt—

- (a) endorsed on or contained in any instrument duly stamped<sup>a</sup>[or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the<sup>b</sup>[Crown])<sup>c</sup>[or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured ;
- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies) of Fort St. George and Bombay) of Inam lands;
- (d) for pay or allowances by non-commissioned<sup>d</sup>[or petty] officers,<sup>e</sup>[soldiers<sup>f</sup>(sailors) or airmen] of<sup>g</sup>[His Majesty's military,<sup>f</sup>(naval) or air forces] when serving in such capacity, or by mounted police-constables ;
- (e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned<sup>d</sup>[or petty] officer,<sup>h</sup>[soldier,<sup>t</sup>(sailor) or airman ] of<sup>i</sup>[any of the said forces] and serving in such capacity ;
- (f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned<sup>j</sup>[or petty] officers,<sup>e</sup>[soldiers,<sup>f</sup>(sailors) or airmen], and not serving the<sup>b</sup>[Crown] in any other capacity ;
- (g) given by a headman or lambardar for land-revenue or taxes collected by him ;
- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for :  
Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for :  
Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

<sup>k</sup>[See also Policy of Insurance (No. 47-B (2).)]

a. These words were *substituted* for the words "or exempted" by S. 2 and Sch. I of the Repealing and Amending Act, 1928 (XVIII of 1928).

b. This word was *substituted* for the word "Government" by A. O.



- c. These words were *inserted* by S. 2 and Sch. I of the Repealing and Amending Act, 1928 (XVIII of 1928).
- d. These words were *inserted* by S. 2 and Schedule of the Amending Act, 1934 (XXXV of 1934).
- e. These words were *substituted* for the words "or soldiers" by S. 2 and Sch. I of the Repealing and Amending Act, 1927 (X of 1927).
- f. This word was *inserted* by S. 2 and Schedule of the Amending Act, 1934 (XXXV of 1934).
- g. These words were *substituted* for the words "Her Majesty's Army or Her Majesty's Indian Army" by S. 2 and Sch. I of the Repealing and Amending Act, 1927 (X of 1927).
- h. These words were *substituted* for the words "or soldier," *ibid*.
- i. These words were *substituted* for the words "either of the said Armies," *ibid*.
- j. These words were *inserted* by S. 2 and Schedule of the Amending Act, 1934 (XXXV of 1934).
- k. This note was *added* by S. 7 (4) of the Indian Stamp (Amendment) Act, 1906 (V of 1906).

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

#### Synopsis

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|--|--|
| 1. Description of stamp. See Appendix C. | 5. Receipt for counsel's fee.          |
| 2. Receipt—Stamp duty payable.           | 6. Exemption (c).                      |
| 3. Exemption (a).                        | 7. Exemption (h).                      |
| 4. Exemption (b).                        | 8. Receipts executed in Native States. |
|  | 9. Remissions.                         |

1. Description of stamp.—See Appendix C.

2. Receipt—Stamp duty payable.—A receipt for money or other property the amount or value of which exceeds twenty rupees is chargeable with a duty of one anna under this article. As to what amounts to a "receipt" see S. 2 (23) and Notes thereon.

The following are some instances of receipts chargeable under this article.

1. Receipts given by a University for examination and tuition fees exceeding twenty rupees.<sup>1</sup>
2. Receipts given by the Assistant Inspector of Schools for money payable to Local Fund Salary Results School Masters.<sup>2</sup>
3. Receipt for *kundivaram* exceeding twenty rupees.<sup>3</sup>
4. Receipt in respect of salary of a Government servant, if the gross salary exceeds twenty rupees.<sup>4</sup>
5. A cash memo given by a seller to purchaser of goods with the words written 'Received payment' if the amount exceeds twenty rupees.<sup>4a</sup>

See also undermentioned instances.<sup>5</sup>

#### Article 53—NOTE 2

1. ('33) Mad S M page 144. (Citing G O 207, Separate Revenue, 19th March 1915.) ('31) Beng S M Vol I, page 89.
2. ('33) Mad S M page 144. (Citing B Ps 334, 2nd June 1891; 392, 1st July 1891.)
3. ('33) Mad S M page 143. (Citing B P 1858, 7th December 1880.)
4. ('40) Bihar S M page 97. (Citing Order of the Government of India, Finance Department (Central Revenues) No. R. Dis. No. 23-Stamps/42, dated the 14th July 1942.) [See ('87) 9 All 210 (212): 1887 All W N 5, *Queen-Empress v. Rahat Ali Khan*.]
- ('49) 36 AIR 1949 Lah 183 (186): Pak LR

(1948) Lah 173 (SB), *In the Matter of Stamping* (Mere cash memo is not receipt—It is in contra-distinction with credit memo—But if the words "Received Rs...." are written on it it is a receipt though it is not addressed to any one.)

5. ('33) Mad S M page 147. (Citing B P 336-R., Mis., 23rd November 1929. Since the form of licence granted on payment of tax on vehicles and animals (Municipal Form No. 43) includes a receipt for the amount paid, the licence should, if the tax received exceeds 20 rupees, be stamped under this Article.) ('33) Mad S M page 147. (Citing G O Mis.,



Where a document merely refers to a sale as a completed transaction and the primary object of its execution is to record the receipt of part of the purchase price from the vendee, the document is a receipt and not a conveyance.<sup>5a</sup> See also the undermentioned ruling of the Board of Revenue, Madras.<sup>5b</sup>

Where a number of bills each over Rs. 20 is paid at one and the same time to a single person or firm, *one* stamped receipt for the amalgamated total of the bills may be accepted. Where in similar circumstances each bill is under Rs. 20 but a single consolidated receipt is given for an aggregate sum exceeding Rs. 20, the receipt should be stamped under this article.<sup>6</sup>

Parties obtaining repayment of civil Court deposits, exceeding Rs. 20, need not stamp the receipts given by them to the Treasury Officer or bank agent who makes the payment, as they are required to give stamped receipts to the Courts to whom application is made in the first instance.<sup>7</sup>

Where a receipt is granted in duplicate, the duplicate must also bear a stamp of one anna under this article read with Art. 25.<sup>8</sup>

**3. Exemption (a).**—This exemption applies only to receipts endorsed or contained in the following classes of instruments:

- (a) Instruments which are “duly stamped.”
- (b) Instruments executed on behalf of the Crown and exempt from stamp duty under proviso to section 3.
- (c) Cheques and bills of exchange payable on demand.

A receipt endorsed on or contained in any instrument not falling under the above categories is not within the exemption. For instance, a receipt for more than Rs. 20 contained in a memorandum of sale is not exempt from duty although

908, Revenue, dated 3rd June 1926. Receipts granted in respect of advances exceeding Rs. 20 to (i) a vakil on general account made by Local Boards, Municipal Councils, Estate Collectors, etc., in connection with the conduct of law suits, the amount being subsequently accounted for by the vakil with detailed vouchers duly stamped where necessary, or (ii) a Local Fund, Municipal, Estate or other overseer for collecting labour, or for any other purpose general or specific, (iii) a contractor for the supply of materials, etc.)

5a. ('32) 19 AIR 1932 Lah 535 (536): 14 Lah 102: 139 Ind Cas 154 (SB), *Mahomed Hasham v. Emperor*. (6 Ind Cas 346 and AIR 1932 P C 55: 59 Ind App 130: 11 Pat 272 (PC) relied on.)

Also see S. 2 (10) Note 2.

5b. ('33) Mad S M page 145. (Citing B P No. 1137-R., Mis., 9th December 1919. By a duly stamped and registered settlement deed, dated 25th June 1900, moveable property worth Rs. 10,000 and specified immovable property worth Rs. 2,000 were assigned to A by her husband, the settlor, for the former having consented to the latter marrying a second wife—The settlor also bound himself to put her in possession of the immovable property and give her moveable property worth Rs. 10,000 in case there was any dissension between them at any

future date—A document, dated 3rd September 1918, evidenced the receipt by A of Rs. 10,000 in cash from the guardian of the settlor's heir in lieu of the movable property referred to in the settlement deed—The movable property had not been specified in the settlement deed, there were no words of present transfer in the document, dated 3rd September 1918, and it did not purport to convey any property or interest by reason of the document—It merely acknowledged receipt of specified money, i.e., Rs. 10,000 in lieu of unspecified movable property worth Rs. 10,000—The Board agreed with the Collector that the document, dated 3rd September 1918, was correctly stamped as a receipt and that the Divisional Officer was wrong in treating it as a conveyance and levying deficient stamp-duty and penalty.)

6. ('31) Beng S M Vol I, page 89. (Citing Board's file 87 of 1908.)

('40) Bihar S M page 173. (Do.) [See also ('33) Mad S M page 144. (Citing B P 48-R., Mis., dated 12th January 1914. Single receipt for a monthly salary exceeding 20 rupees but drawn in two different bills for sums less than Rs. 20—Held, duty of one anna was chargeable on the receipt.)]

7. ('33) Mad S M page 144. (Citing B P 246, 13th June 1893.)

8. ('34) Pun S M Part I-B Ch. 3, page 33.



such memorandum of sale is itself exempt from duty under Exemption (a) under Art. 5. The reason is that it is only when the exemption of an instrument from duty is under the proviso to S. 3 that a receipt endorsed or contained in such instrument will be covered by Exemption (a) under this article.<sup>1</sup>

An endorsement on a duly stamped mortgage-deed, acknowledging the receipt of the sum thereby secured, is exempt from duty under this clause.<sup>1a</sup> Similarly, an endorsement on a duly stamped mortgage-deed to the effect that a portion of the amount due under it is excused and that the remaining sum is paid, is a receipt and not a release<sup>2</sup> and would be exempt from duty.

As cheques and bills of exchange payable on demand have been relieved of the stamp duty by the Indian Finance Act, V of 1927, receipts endorsed on such instruments would not have been exempt from duty under this clause but for the insertion of the words "or any cheque or bill of exchange payable on demand" by the Repealing and Amending Act, 1928 (XVIII of 1928). It has been held by the Madras Board of Revenue that a payorder being a cheque within the meaning of S. 2 (7) of the Act, receipts for amounts over twenty rupees endorsed on income-tax and super-tax refund orders are exempt from stamp duty.<sup>3</sup>

A receipt endorsed on the back of a decree acknowledging the receipt of money due under the decree is liable to duty under this article. This exemption will not apply to such a case.<sup>4</sup> The reason is that the decree is not chargeable with duty under this Act, and does not come under any of the categories enumerated above.

An endorsement of receipt written on a blank sheet of paper annexed to a document which has no blank space left for writing such endorsement, may be read in evidence without a stamp where the main document is one which comes under any of the categories mentioned in the exemption.<sup>5</sup> It has been held that a receipt endorsed on the back of a stamped instrument and covered by this exemption may be separately admitted in evidence though it be a part of an endorsement which otherwise is required to be stamped.<sup>6</sup>

The wording of this exemption is materially borrowed from the corresponding exemption No. 11 under the heading "Receipt" in the schedule of the English Stamp Act of 1891.

See the following cases falling within that exemption.<sup>7</sup>

#### Article 53—NOTE 3

1. ('34) 21 A I R 1934 All 201 (203) : 56 All 680 : 150 Ind Cas 672 (DB), *Raghubar Dayal v. Emperor*.
- 1a. ('87) 10 Mad 64 (66) (DB), *Reference under Stamp Act, S. 46*.
- ('33) Mad S M page 147. (Citing B P 2275, 18th October 1886. A receipt endorsed on a deed of mortgage without possession whereby the mortgagee acknowledges the receipt of the principal of the original instrument plus the interest due on it is not a release but a receipt exempt from stamp-duty. Also see Art. 55 Note 5.
2. ('33) Mad S M page 144. (Citing B P 534, 13th December 1897.)
3. ('33) Mad S M page 147. (Citing B P Mis., 1789, 30th June 1941 ; B P Mis., 2252, 14th August 1941. NOTE.—It may be questioned whether such refund orders can be held to be drawn on a banker so as to constitute cheques. They may, however, be treated as bills of exchange payable on demand.)
4. ('33) Mad S M page 146. (Citing B P 113, 18th February 1891.)
5. (1815) 171 E R 107 (107) : A Camp 336 (336), *Orme v. Young*.
6. (1835) 174 E R 178 (178) : 1 Mood & Rab 517 (517), *Ody v. Cookney*. (Receipt forming part of endorsement of agreement on the back of a stamped mortgage-deed.)
7. (1900) 1 Q B 166 (170, 171) : 81 L T 630 : 48 W R (Eng) 195 : 69 L J Q B 102, *London & Westminster Bank v. Inland Revenue Commissioners*. (A scrip certificate duly stamped stated that the bearer was entitled to £100 stock of the Cape of Good Hope after payment of two several sums of £40 at specified dates. Receipts were endorsed on the certificate applicable to the payment of the two instalments at the specified dates—*Held*, that the receipts acknowledged the consideration money expressed in the certificate on which they were endorsed and were exempt from duty.)



4. **Exemption (b).**—The exemption is applicable to receipts for “voluntary payments” which is in the ordinary legal acceptation of the term are payments without consideration such as payments made merely in consideration of natural love or affection or mere gifts.

Where stolen property is returned to the owner of the property in pursuance of an order of a criminal Court and the owner gives a receipt in respect of the property, the receipt is exempt from duty under this clause.

Where a servant executed a document in favour of his co-servant by way of a voucher in order to show that he had received a sum of money from him for the purpose of paying it to a creditor of the employer according to the employer's instructions, it was held that the document was simply a memorandum and not a receipt chargeable with stamp duty as the payment was not for any consideration.<sup>3</sup> Similarly, in *In re Burn & Co.*,<sup>4</sup> a company's cashier handed over a sum of money exceeding Rs. 20, to an assistant of the company for the purpose of paying off a creditor of the company and took the assistant's signature on a pay order issued for that purpose by way of acknowledgment of receipt of the amount. It was held that the receipt was not liable to stamp duty as the payment was without consideration.

The following are further instances of receipts which fall within the exemption :

- (1) Receipts granted by Presidents of District Boards for amounts transferred from Provincial to Local Funds by adjustments in the Collectors' books of account.<sup>5</sup> So also receipts granted by Presidents of Taluk Boards and Chairmen of Municipal Councils under similar circumstances.<sup>5a</sup>
- (2) Receipts granted by Presidents of Panchayat Boards for land cess distributed to them by District Boards.<sup>6</sup>
- (3) Receipts given in acknowledgment of contributions paid by the Government to Local Boards and those given by Chairmen of Municipal Councils.

(1904) 2 K B 205 (208) : 73 L J K B 632 : 91 L T 138 : 52 W R (Eng) 622, *Firth & Sons Ltd. v. Commissioners, Inland Revenue* (On an indenture securing redeemable debenture stock an instrument was indorsed, which was signed by the trustees for the debenture holders, acknowledging that all the debenture stock secured by the within written indenture and all interest thereon had been redeemed, paid off, and satisfied—*Held*, that the indorsement was a receipt and being indorsed on an instrument duly stamped, it was exempt from stamp duty.)

(1850) 5 Ex 825 (826) : 20 L J Ex 50 : 155 E R 361, *Von Dadelszen v. Swann*. (A document to the following effect “I have received your cheque for £391 10s. 3d. being the payment for an over-due bill and interest in the hands of D bank and I hereby undertake to procure and hand the said bill over to you” was stamped with an agreement stamp without a receipt stamp. *Held*, that the consideration for the promise contained in the agreement is the payment of the amount of the bill by cheque.—Therefore this is a receipt written in an instrument acknowledging the receipt of the consideration money therein expressed and therefore falls within the 11th exception to a receipt—

The document is therefore admissible in evidence without a receipt stamp as being duly stamped.)

#### Article 53—NOTE 4

1. ('88) 12 Bom 103 (104) (SB), *In re Karachi Municipality*.
2. ('24) 11 A I R 1924 All 578 (578) : 46 All 354 : 81 Ind Cas 720, *Kanhailal v. Emperor*.
3. ('17) 4 A I R 1917 Oudh 151 (152) : 42 Ind Cas 328, *Shadilal v. Emperor*.  
Also see S. 62 Note 15.
4. ('10) 37 Cal 634 (640, 641) : 6 Ind Cas 778.
5. ('11) 9 Ind Cas 342 (342) (FB) (Mad), *In re Secretary to the Commissioner of Salt, Madras*.  
Also see S. 30 Note 5.
- 5a. ('33) Mad S M page 146. (Citing BPs 82-R., Mis., 9th January 1911 ; 258-R., Mis., 23rd February 1911 ; 640-R., Mis., 26th May 1913 ; 81-R., Mis., dated 30th March 1932.)
6. ('33) Mad S M page 147. (Citing G O M S 4085, Local and Municipal, 14th October 1932.)



cils in acknowledgment of the contributions paid by the Government to Municipal Councils.<sup>7</sup>

- (4) Receipts for payment by Government to a private individual of money for the maintenance of orphans.<sup>8</sup>
- (5) A receipt in respect of a Government allowance in aid of the land and regimental mess.<sup>9</sup>
- (6) Duplicate of challan forms returned to the party in respect of remittances made into the estate treasury by the village manager of rent collected by him.<sup>10</sup>

A receipt given by an agent for a sum of money due to his principal is not within this exemption as the consideration for such receipt is the acquittance of the payer's debt to the principal.<sup>11</sup>

A payment of house-rate to a municipality is not a payment without consideration. A receipt in respect of such a tax exceeding Rs. 20 is not, therefore, exempt from stamp duty of one anna.<sup>12</sup>

A receipt for money above Rs. 20 granted by the secretary or manager of a club to a member making payment for articles received from the club or in satisfaction of any other dues to the club is liable to stamp duty of one anna under this article. Such payment being one for consideration will not fall within the exemption.<sup>13</sup>

**5. Receipt for counsel's fee.**—Under the English law, a barrister's fee for professional services is a gratuity to honorarium. The relation of counsel and client in litigation creates an incapacity to enter into a *contract* for such services.<sup>1</sup> This rule was also held to be applicable in India in the case of a barrister *enrolled as an advocate*.<sup>2</sup> It was, therefore, held that a receipt given by an advocate or a barrister in respect of his fees was exempt from stamp duty under Exemption (b) of this article as being one in respect of a payment made without any consideration.<sup>3</sup> But

7. ('33) Mad S M page 147. (Citing G Os 1767, P. H. 24th October 1926 : 2330, P. H. 24th September 1929 ; 5660, L & M., 16th December 1929.)

8. ('33) Mad S M page 146. (Citing B P 140, 16th January 1884.)

9. ('33) Mad S M page 145. (Citing B P 1561, 28th May 1885. Such allowance being voluntary.)

10. ('33) Mad S M page 144. (Citing B P R ; Mis., No. 256, dated 22nd August 1928.)

11. ('85) 1885 All W N 266 (267), *Empress v. Ashutosh*.

12. ('88) 12 Bom 103 (104) (SB), *In re Karachi Municipality*.

('33) Mad S M page 144. (Citing B P 361, 29th May 1889.)

13. ('87) 10 Mad 85 (86) (SB), *Reference under Stamp Act, S. 46*.

('33) Mad S M page 143. (Citing B. P. 1418, 13th May 1885.)

('40) Bihar S M Page 173 : (1931) Beng S M Vol. I, page 89. (Citing Board's Circular Order No. 17 of July 1901.)

Also see S. 2 (23) Note 13.

Article 53—NOTE 5

1. (1896) 2 Ch 487 (496) : 65 L J Ch 763 : 74 L T 717 : 45 WR (Eng) 87, *Re Le Brasseur and Oakley*,

(1863) 143 ER 268 (287) : 32 L J C P 137 : 7 L T 626 : 11 WR (Eng) 284 : 134 R R 696, *Kennedy v. Brown*.

2. ('81) 3 Mad 138 (140), *Cheria Kunhammu v. W. S. Gantz*.

('74) 1874 Pun Re No. 20 page 104 (109), *Mukdum Shah Ali Mahomed v. Plowden*.

('71) 3 N W P H C R 83 (85), *Smith v. Gunesheelal*.

('69) 4 Mad H C R 244 (250) (DB), *Kristna Row v. H. F. Muttukistna*. (A barrister who is not enrolled as an advocate is not so incapacitated as no relation of advocate and client exists.)

[But see ('08) 4 Low Bur Rul 55 (64) (FB), *Pennel v. Harrison*. (An English Barrister who is enrolled as an advocate of the Rangoon Chief Court can sue for his fees for professional services rendered—The English rule will not apply.)]

3. ('86) 9 Mad 140 (141) (SB), *Reference under Stamp Act, S. 46*.

('94) 16 All 132 (133) : 1894 All W N 12 (SB), *Stamp Reference from the Board of Revenue N. W. P.* (Following 9 Mad 140 (SB).)

('97) 10 C P L R (Cr.) 11 (12), *Local Government v. ....* (But a receipt given by a pleader as distinguished from an advocate is not so exempt.)



under S. 3 of the Legal Practitioner's Fees Act, XXI of 1926, every legal practitioner is entitled to enter into an agreement with his client in respect of his fees for professional services and can sue for such fees.<sup>4</sup> The above decisions must therefore be now considered as not good law.

Under the English Stamp Act, 1891, there is no exemption in respect of receipts for payments without consideration. A receipt in respect of barrister's fees for £2 or upwards has, therefore, been held to be liable to stamp duty under the English law.<sup>5</sup>

**6. Exemption (c).**—This exemption includes all receipts given not only by *Government* to cultivators holding lands direct from Government, but also by the holders of revenue paying lands to their own raiyats.<sup>1</sup>

Though a receipt for rent of an agricultural holding is exempt from stamp duty under this clause a receipt for payment out of Court of money due under a decree for such rent is not so exempt. The reason is that the rent merges in the decree and a receipt for money payable under a decree is liable to stamp duty.<sup>2</sup>

Receipts granted by a zamindar to the inamdars under him for *kattubadi* and land cess are exempt from stamp duty only when the inamdars are cultivators,<sup>3</sup> as the exemption applies only to payment of rent by a *cultivator*. Receipts for payment of zamindari rents are also exempt from stamp duty.<sup>4</sup>

**7. Exemption (b).**—The exemption given to bankers under this clause is specific and refers only to receipts given for money or securities for money deposited in the hands of any banker *to be accounted for*. It does not apply to the case of receipts given in acknowledgment of loans.<sup>1</sup>

Where the salary and allowances exceeding Rs. 20 of an officer are paid into a bank as his *agent*, the receipt granted by the bank is sufficient and no additional stamped receipt is necessary from the officer concerned.<sup>2</sup> But the question arises whether the receipt given by the bank is liable to be stamped. The undermentioned case<sup>3</sup> suggests that where the money is not received by a person as the banker of the *payer*, the exemption will not apply. The correctness of this view may be doubted. The words used in the clause are "to be accounted for." The clause does not say to *whom* the money is to be "accounted for." Under the circumstances it would amount to the importing into the article words which are not there, if it be held that Exemption (h) will not apply unless the money is to be accounted for to the person paying the money and not to some third person.

('97) 1897 Pun Re (Cr.) No. 15 page 36 (38, 39) (FB), *Nur Mohammad v. Dina*. (Stogdown, J., dissenting—Overruling 1885 Pun Re No. 85.)

('33) Mad S M page 145. (Citing B. P. 3290, 3rd December 1885.)

4. See ('33) 20 AIR 1933 All 417 (424) : 55 All 570 : 143 Ind Cas 727 (FB), *Nihalchand Shastri v. Dilawar Khan*. (An English barrister who is enrolled as an advocate of the Allahabad High Court is not under a disability to sue his client for his fees for professional services rendered—The English usage about Barrister cannot apply in this country—Overruling 25 All 509 (FB).)

5. (1907) 1 K B 462 (478) : 76 L J K B 212 : 96 L T 267, *General Council of the Bar (England) v. Inland Revenue Commissioners*.

#### Article 53—NOTE 6

1. ('40) Bihar S M page 174. (Citing Board's proceedings, 6th April 1889, Nos. 442-43.)

NOTE.—Hence there is no question of applying the proviso to S. 3 to such a case as such proviso only applies where but for it the Government will be liable to pay duty.)

2. ('09) 31 All 36 (37) : 1 Ind Cas 568, *Emperor v. Dungar Singh*.

3. ('33) Mad S M page 145. (Citing B P 1299-R., Mis., 4th September 1915.)

4. ('33) Mad S M page 145. (Citing B P 3248, 17th September 1885.)

#### Article 53—NOTE 7

1. ('33) Mad S M page 146. (Citing B P R, 88, Mis., dated 6th March 1927. All receipts other than those specifically exempted by this article should be stamped.)

2. ('31) Beng S M Vol. I, page 89. (Citing Board's Collection 13, file 170 of 1905.)

('40) Bihar S M page 173. (Do.)

3. ('85) 1885 All W N 266 (267), *Empress v. Ashutosh*.



A bank memorandum informing one of its customers that money has been paid to his credit by a third person is not a *receipt* and not liable to duty.<sup>4</sup> (See also Notes on section 2 (23).)

8. **Receipts executed in Native States.**—See the undermentioned rulings<sup>1</sup> of the Board of Revenue, Madras.

9. **Remissions.**—Receipts for advances exceeding Rs. 20 made by *Government* under the Agriculturists' Loans Act, 1884 (XII of 1884) are exempt from duty.<sup>1</sup>

Receipts endorsed by the payee on a postal money order are exempt from duty. Such a receipt is a sufficient legal acquittance and no further receipt is necessary.<sup>2</sup>

See also the items noted under the heading "Reductions and Remissions" above.

#### \*54. RE-CONVEYANCE OF MORTGAGED PROPERTY

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;

The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Re-conveyance.

(b) in any other case . . . . .

Ten rupees.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 54.

**BIHAR** See Bihar Sch. IA, Art. 54.

**BOMBAY**

(i) For the entry in column 2 of cl. (a) of Art. 54 *substitute* the following, namely—

"The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance."—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b), [1-4-1932.]*

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 54.

**MADRAS** See Madras Sch. IA, Art. 43.

**ORISSA** See Orissa Sch. IA, Art. 54.

\* [1879—Art. 53 ; 1869—Sch. II, Art. 27 ; 1862—Sch. A, Art. 51 ; 1860—Sch. A, Art. 37.]

4. ('79) 4 Cal 829 (831) : 3 Cal L Rep 597 (SB), *In re Uncovenanted Service Bank, Ltd.*

Article 53—NOTE 8

1. ('33) Mad S M page 147. (Citing G O Mis., 901, Rev., 9th April 1940 : B P 56, Press, 30th May 1940. Receipts given for pension payments made at a Resident's treasury situated in an Indian State are not liable to British Indian stamp duty under the Indian Stamp Act though they may be liable to duty under the Stamp Act of the State in question—NOTE.—It may be noted that the instrument in such a case does not relate to anything to be done in British India (S. 3.))

('33) Mad S M page 143, 144. (Citing B Ps 251, 5th April 1889 ; 381, 4th June 1889.)

Article 53—NOTE 9

1. ('33) Mad S M page 146. (Citing B P 66/516 R., Mis., 27th March 1908.)

2. ('12) 34 All 192 (196) : 13 Ind Cas 778 (DB), *Emperor v. Balmakund*. (Refusal to give a further receipt not an offence under S. 65 of the Act.)

('40) Bihar S M page 173. (Citing Legal Remembrancer's opinion conveyed in his letter No. 927, dated the 29th July 1904. In cases of leave allowance exceeding Rs. 20 remitted to officers by postal money order The money order receipt is sufficient legal quittance and no further receipt is necessary.)

('31) Beng S M Vol I, page 89. (Do.) Also see S. 30 Note 8.



**PUNJAB** See Punjab Sch. IA, Art. 54.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938*. [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 54.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 54.

### Reductions and Remissions.

For reductions and remissions under this article, see Appendix D.

1. **Description of stamp.**—See Appendix C.

2. **Reconveyance of mortgaged property.**—In an English mortgage or a mortgage by conditional sale the mortgagor has a right, on redemption, to have the property reconveyed to him or to such third person as he may direct. This article is intended to apply to such reconveyances executed by the mortgagee.

3. **Remissions.**—The duty in the case of the following instruments has been remitted : Instrument of reconveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military employ of Government on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.<sup>1</sup>

Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.<sup>2</sup>

\*55. **RELEASE**, that is to say, any instrument <sup>a</sup>[(not being such a release as is provided for by section 25A)] whereby a person renounces a claim upon another person or against any specified property—

(a) if the amount or value of the claim does not exceed Rs. 1,000 ;

(b) in any other case

The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.

Five rupees.

a. Inserted by S. 8 (7) of the Indian Stamp (Amendment) Act, 1904 (XV of 1904).

\* [1879—Art. 54 ; 1869—Sch. II, Art. 30 ; 1862—Sch. A, Arts. 52, 62 ; 1860—Sch. A, Art. 38.]

Article 54—NOTE 3

1. ('33) Mad S M page 240.

( '34) Pun S M Part I-B, Chapter 1 page 6.  
2. ('33) Mad S M page 240.



## Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 55.**BIHAR** See Bihar Sch. IA, Art. 55.**BOMBAY**

(i) In column 2 of clause (b) of Art. 55, *substitute* the words "ten rupees" for the words "five rupees."—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b)*. [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 55.**MADRAS** See Madras Sch. IA, Art. 44.**ORISSA** See Orissa Sch. IA, Art. 55.**PUNJAB** See Punjab Sch. IA, Art. 55.**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938*. [31-3-1938.]

(ii) See also Note given under Art. 1 Provincial Amendments (Sind.)

**UNITED PROVINCES** See U. P. Sch. IA., Art. 55.**WEST PUNJAB** See West Punjab Sch. IA, Art. 55.

## Reductions and Remissions

For reductions and remissions under this article, see Appendix D.

## SYNOPSIS

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. "Release."</li> <li>2. Relinquishment by Hindu widow.</li> <li>3. Relinquishment by Hindu reversioner.</li> <li>4. Relinquishment of mortgage security.</li> <li>5. Receipt endorsed on a stamped instrument.</li> </ol> | <ol style="list-style-type: none"> <li>6. Transfer of trust property to cestui que trust.</li> <li>7. Release and partition. See Note 12 on S. 2 (15).</li> <li>8. Illustrative cases.</li> <li>9. Calculation of stamp duty.</li> <li>10. Description of stamp. See Appendix C.</li> </ol> |
|--|---|

1. "Release."—Under the English Law of Real Property the word "release" has got a technical meaning. It means the giving up of a greater estate to a lesser, thus enlarging the latter. It is used as opposed to the term "surrender" which means the giving up of a lesser estate to a greater.<sup>1</sup> Thus, a lessor "releases" his reversion to the lessee while the lessee "surrenders" his lease to the lessor.

"Release" as defined in this article is the renunciation by a person of *any claim* upon a person or against any specified property. The term does not appear to have been used in any technical sense and the words used are wide enough to include a case of surrender, excepting a surrender of a lease which is specially provided for in Art. 61. (See Note 2.) Even under the English Stamp Act the term has been held not to be used in its strict legal sense but in a wide and loose sense.<sup>2</sup>

## Article 55—NOTE 1

1. Halsbury, *Laws of England*, Vol. 24 page 292; Wharton, *Law Lexicon*, 14th Edition.

2. (1899) 2 Q B 652 (660, 663), *Great Northern Railway Co. v. Commissioner's, Inland Revenue*



The article predicates the *existence of a claim* upon another person or against any specified property, which claim the person executing the document renounces by means of a deed of release.<sup>3</sup> Where a document states that the executant has no right to or interest in a certain property it is not an instrument of release because a person cannot renounce what he does not possess.<sup>4</sup>

It is, however, not necessary that the executant must be able to put forward a *definite* claim. Thus, a document by which a certified purchaser of property sold in execution of a decree, relinquished in favour of the real purchaser *any claims which he might have, or might be supposed to have* against the property was held chargeable under this article.<sup>5</sup> So also, where a railway company gave notice to a colliery company not to work certain coal under and adjacent to their railway and the colliery company accepting certain compensation from the railway company gave up "all claims which but for these presents we might have maintained.... against the railway company in respect of the said coal," it was held that the document amounted to a release.<sup>6</sup> But an agreement to release property which may descend to the executant as an heir would, it appears, not be a release within the meaning of the article as it is a renunciation of a mere *spes successionis*.<sup>7</sup>

It is not necessary that the word 'release' should be used in an instrument of release. Thus, the words "we further acknowledge and declare that the said sum includes satisfaction and compensation for all claims which but for these presents we might have maintained.... in respect of the said coal" were held to be words of release.<sup>8</sup> So also a *kabuliatnama* by which a plaintiff recognized the validity of a partition alleged by the defendant was held to be a release.<sup>9</sup>

A document will not be an instrument of release merely because it is styled as a release. Thus, what is called by the parties an instrument of release may be an instrument of partition (see Note 12 on S. 2 (15) or a conveyance on sale.<sup>10</sup>

(1901) 1 K B 416 : 70 L J K B 336 : 84 L T 183 : 49 W R (Eng) 261, *Great Northern Railway Co. v. Commissioners, Inland Revenue*. (Appeal from (1899) 2 Q B 652 confirmed.)

3.† ('43) 30 AIR 1943 Oudh 169 (172) : 204 Ind Cas, 363, *Mt. Hubraji v. Deputy Commissioner, Fyzabad*.

('11) 7 Nag L R 36 (36) : 10 Ind Cas 733, *Atmaram v. Lala*. (The right or claim which the executant relinquishes must be one which he was entitled to put forward when the document was executed.)

[See also ('33) Mad S M page 149. (Citing B P 100, 14th January 1884. Certain landed property sold and sale-deed executed but purchase-money not paid at the time of sale—Subsequent receipt of payment containing statement that the seller had in future no objection either to the matter or the said amount or property sold—Held, receipt did not amount to release as there was already a conveyance.)]

4.† ('23) 10 AIR 1923 Nag 284 (285) : 73 Ind Cas 65, *Krishnaji v. Sukhdeo*.

('33) Mad S M page 149. (Citing B P 1991, 10th August 1882.)

5. ('02) 24 All 372 (374) : 1902 All W N 71 (SB), *Reference under S. 57 of Act No. 11 of 1899*.

(31) Beng S M Vol I page 91.

[See also ('33) Mad S M page 150-151. (Citing B P 676-R., Mis., 29th April 1908. By a document A released in favour of B his father, his claim to certain properties for a consideration of Rs. 25. The document stated that the properties were the self-acquired properties of B in which A had no right but the latter relinquished whatever claim he might have to the properties. Held Art. 55 applied.)]

Also see S. 2 (10) Note 5 and Art. 62 Note 8.

6. (1899) 2 Q B 652 (660, 663), *Great Northern Railway Co. v. Inland Revenue Commissioners*.

7. ('11) 7 Nag L R 36 (36) : 10 Ind Cas 733, *Atmaram v. Lala*.

[See also ('06) 30 Bom 304 (318) : 7 Bom L R 742, *Abdool v. Goolam*.)]

8. (1899) 2 Q B 652 (663), *Great Northern Railway Co. v. Inland Revenue Commissioners*. (The words may be "renounce," "remit claim" or "make quit.")

9. ('11) 7 Nag L R 36 (36) : 10 Ind Cas 733, *Atmaram v. Lala*.

10. ('08) 32 Bom 505 (508) : 10 Bom L R 730 (FB), *In re Hirolal Navalram*.

('43) 30 AIR 1943 Oudh 169 (172) : 204 Ind Cas 363, *Mt. Hubraji v. Deputy Commissioner, Fyzabad*.

Also see S. 2 (10) Note 3.



**2. Relinquishment by Hindu widow.**—A Hindu widow can renounce her estate in favour of the next reversioner and by a voluntary act efface herself from the succession as effectively as if she had then died. This voluntary self-effacement is sometimes referred to as a surrender, sometimes as a relinquishment or abandonment.<sup>1</sup> A document by which a Hindu widow relinquishes or surrenders the estate to the next reversioner will come under this article.<sup>2</sup> In the undermentioned Patna case,<sup>3</sup> however, a Hindu widow having under a decree rights in the property of her husband similar to those of a Hindu widow under the Hindu law, and desiring to surrender her interest to her sons who would have succeeded to the property on her death, executed a deed for that purpose whereby she transferred possession of the property to the sons. It was held that the widow was not renouncing her claim on the property but was transferring possession of it and therefore the deed was not an instrument of release but a gift. In an Oudh case<sup>4</sup> a Hindu widow executed a deed of relinquishment in favour of the next and the remote reversioners jointly. It was held that the effect of the deed was to transfer the possession of the property to these reversioners and therefore Art, 23 and not this article applied. In both these decisions the word “claim” occurring in this article seems to have been interpreted as excluding the *possession* of property. There seems, however, no warrant for putting such a narrow construction on the term.

Where a Hindu widow adopted a son and by a clause in the adoption deed retained actual possession of the property with her but later gave up this right by a deed, the later deed was held sufficiently stamped as a release deed.<sup>4a</sup>

The fact that a deed of surrender by a Hindu widow is not stamped and is, therefore, not admissible in evidence, does not preclude other evidence of the surrender.<sup>5</sup>

**3. Relinquishment by Hindu reversioner.**—An instrument evidencing a relinquishment of his claim by a Hindu reversioner is an instrument of release within the meaning of this article.<sup>1</sup>

#### Article 55—NOTE 2

1. (48) 35 AIR 1948 Cal 84 (94), *Karnanoyec Debi v. Maya Moyi Debi*. (Deed of surrender by Hindu widow does not in law or in fact purport to transfer any property and it need not be in any particular form—Where it is not in form of a deed of gift it need not be stamped as such.)
- (19) 6 AIR 1919 PC 75 (78) : 47 Cal 466 : 45 Ind App 259 : 53 Ind Cas 347 (PC), *Mt. Bhagwant Koer v. Dhanukdhari Prasad Singh*.
2. (47) 34 AIR 1947 All 104 (105) : ILR (1946) All 705 : 231 Ind Cas 366, *Jwala Bank v. Sheobodh Chandra*. (Deed of surrender by Hindu widow in favour of next reversioners her three daughters is not gift or conveyance or transfer of any kind.—Stamp as release deed is enough. AIR 1938 Pat 33 : 17 Pat 95 (FB), dissented from.)
- (33) Mad SM p. 150. (Citing B. P. 998 Mis., 14th August 1912.)
- (33) Mad SM p. 150. (Citing B P 1554, 27th May 1885. A executed a deed of agreement to his mother B, in which A agreed that B should occupy, hold or enjoy certain property during her natural life, but should not mortgage or sell it without A's previous

consent. Subsequently Rs. 20,000 were taken by B and she executed a document releasing her right in the land—*Held*, that the document evidenced a surrender of life interest for a consideration of Rs. 20,000 and as such required a stamp of Rs. 5 under Article 55.)

3. (38) 25 AIR 1938 Pat 33 (34) : 17 Pat 95 : 172 Ind Cas 847 (SB), *In re Khetramoni Debya*.

Also see Art. 33 Note 2.

4. (43) 30 AIR 1943 Oudh 169 (172) : 204 Ind Cas 363, *Mt. Hubraji v. Deputy Commr., Fyzabad*.

(47) 1947 Nag L Jour 148 (148, 149), *In re Yashodabai*. (No question of gift can arise in such a case as property had already passed to the adopted son on his adoption.)

5. (27) 14 AIR 1927 Cal 806 (808) : 105 Ind Cas 22, *Gangodayal Missir v. Chhakina Bhanu*.

(AIR 1919 PC 75 : 47 Cal 466 : 46 Ind App 259 (PC) relied on.)

#### Article 55—NOTE 3

1. (09) 33 Bom 657 (658) : 3 Ind Cas 772 (FB), *Krishnaji Narayan v. Bala Krishna Venkatesh*.



4. **Relinquishment of mortgage security.**—An instrument by which a mortgagee gave up his original security and accepted in its place another security was held to be an instrument of release, in the undermentioned case<sup>1</sup> which was decided before the passing of the Act of 1899. It is conceived that such an instrument would now be covered by Article 40, clause (c).

5. **Receipt endorsed on a stamped instrument.**—An endorsement on a mortgage-deed acknowledging the receipt of the mortgage-money does not amount to a release but is exempted from the payment of stamp duty under Exemption (a) to Art. 53.<sup>1</sup> Where, however, an endorsement contained the additional words “the claim on the mortgage is relinquished” it was ruled that the endorsement required to be stamped under this article.<sup>2</sup>

6. **Transfer of trust property to cestui que trust.**—An instrument by which trust property is transferred by trustees to the *cestui que trust* in pursuance of the trust-deed is not an instrument of release because the trustees do not renounce any claim on the property or on the person to whom it is transferred.<sup>1</sup>

7. **Release and partition.**—See Notes 12 on Section 2 (15).

8. **Illustrative cases.**—On the death of A leaving several children by his two wives B and C, C received Rs. 400 from the brother of A and executed a deed of release. The document contained a passage that the children by B were to be taken care of by A's brother. It was held that the deed should be stamped as a deed of release and not as a deed of trust with reference to the last mentioned passage.<sup>1</sup> But where a testator directed that a debt due to him from another person should not be claimed, demanded or enforced but the sum should be specially devoted to the education of the children of such person it was held that the instrument did not amount to a release but created a trust in favour of the children.<sup>2</sup>

Accounts between a principal and agent were settled. The principal signed a statement as follows: “I have examined the several items of account entered herein in detail and I find them to be correct. I hereby release my agent from all claims to account against him by me. . . . in respect of the said receipts and disbursements.” It was held that the above statement operated as a release of the principal's right to claim an account from the agent.<sup>3</sup>

A wishing to divide his property amongst his family executed documents which disposed of real property to the value of Rs. 78,750 and took receipts for cash payments amounting to Rs. 43,500, total Rs. 1,22,250. Shortly afterwards another document was executed, purporting to be an agreement entered into by the several parties in which they severally recognized the disposition of property made by A and consented to be bound by the terms recited. It was held that this latter document was a release.<sup>4</sup>

9. **Calculation of stamp duty.**—Where the amount or value of the claim renounced does not exceed Rs. 1,000, *ad valorem* stamp duty is payable under clause

Article 55—NOTE 4

1. ('80) 2 All 554 (558): 5 Ind Jur 92 (DB), *Safdar Ali Khan v. Lachman Das*.

Article 55—NOTE 5

1. ('87) 10 Mad 64 (66) (SB), *Reference under Stamp Act, S. 46*.

Also see Art. 53 Note 3.

2. ('33) Mad S M P. 152. (Citing B P 13, Mis., 5th January 1918.)

Article 55—NOTE 6

1. ('84) 7 Mad 350 (351) (SB), *Reference under Stamp Act, S. 46*.

Also see S. 2 (10) Note 3 and Art. 62 Note 8.  
Article 55—NOTE 8

1. ('33) Mad S M p. 149. (Citing B P 1955, 5th August 1882.)

2. ('82) 4 Mad 244 (247), *Administrator-General of Madras v. Lazar Stephen*.

3. ('17) 4 AIR 1917 Mad 14 (16): 37 Ind Cas 984 (DB), *Ramaswami Aiyar v. Ghana-maní Nachiar*.

(Per Abdul Rahim, Offg. C. J.)

4. ('33) Mad S M p. 148. (Citing B P 340, 25th February 1881.)



(a) according to the scale provided in Art. 15. (Under Art. 15 duty for Rs. 1,000 is Rs. 5.) The duty is payable on the amount or value of the claim *as set forth in the instrument of release*. Hence, where property of the value of Rs. 9,000 was released for Rs. 500 the duty was held payable on Rs. 500 and not on Rs. 9,000.<sup>1</sup> Similarly where a person owing a partial interest in property worth Rs. 2,000 releases his interest in the property on accepting a portion of it worth Rs. 200, the stamp duty payable would be on Rs. 200 and not 1800. In such a case the value of the property namely Rs. 20,000 is not material for the purpose of stamp duty. The value of the claim has to be taken to be the amount for which he is giving up his claim. The point to be noted under this Article is that the duty is payable on the value of the claim released and not on the value of the *property* to which the claim relates. A widow, by a deed of release, renounced her claim to maintenance on certain family property in consideration of Rs. 200 received in cash and certain jewels, etc., already in her possession valued at Rs. 600. The clause relating to jewels, etc., in the deed ran as follows: "As the jewels, the sundry articles and the silver and other vessels that are with me and worth about Rs. 600 and Rs. 200 given to me to-day for maintenance have become my own, you have no manner of right to them at any time and I have absolute right to enjoy them as I like." Stamp duty was held payable on the sum of Rs. 800, and not on Rs. 200 only.<sup>2</sup> By a document A released in favour of his father B, his claim to certain properties for a consideration of Rs. 25. The Collector of Madras considered that the amount or value of the claim relinquished was not mentioned in the deed though the consideration was stated to be Rs. 25 and therefore under cl. (b) the document was liable to the maximum duty of Rs. 5. The Board of Revenue held that the duty should be calculated on the sum of Rs. 25.<sup>3</sup>

Under cl. (b), a fixed duty of Rs. 5 is payable in cases other than that mentioned in cl. (a). Thus, when the amount or value of the claim renounced exceeds Rs. 1,000, a duty of Rs. 5 is payable under this clause.<sup>4</sup> So also, when the amount or value

#### Article 55—NOTE 9

1. ('33) Mad S M p. 149. (Citing B P 1453, 5th June 1882.)
2. ('33) Mad S M p. 151. (Citing B P 691-R., Mis., 1st May 1908.)
3. ('33) Mad S M pp. 150-151. (Citing B P 676-R., Mis., 29th April 1908.)
4. ('33) Mad S M p. 150. (Citing B P 1554, 27th May 1885. A executed a deed of agreement to his mother B, in which A agreed that B should occupy, hold or enjoy certain property during her natural life, but should not mortgage or sell it without A's previous consent. Subsequently Rs. 20,000 were taken by B and she executed a document releasing her right in the land. Held, that the document evidenced a surrender of life-interest for a consideration of Rs. 20,000 and as such required a stamp of Rs. 5 under Article 55.)
- ('33) Mad S M p. 148. (Citing B P 435, 14th March 1881. A, a widow, entitled to maintenance out of the family property, executed a document giving up her claim to maintenance in consideration of a life-interest in certain villages, valued at Rs. 15,000. B, the managing member of the family, executed a document agreeing to the above-mentioned terms. The first document was treated as a document of release and engrossed

on 5 rupee stamp paer and the second was treated as a counterpart, and stamped with one rupee.)

('33) Mad S M p. 152. (Citing B P 443-R., Mis., 22nd April 1912. An instrument which purported to be a release-deed was executed by A in favour of his elder brother B. It contained the following conditions: (1) that a partition of the jewels, vessels and other movables belonging to the family had already been effected between the two brothers and that all that then remained to be divided was the immovable property the extent of which was given in the schedule; (2) that the value fixed for A's share of the ancestral property mentioned in the schedule was Re. 1,500 and that A received the sum of Rs. 1,500 from B and surrendered his rights over the scheduled properties in favour of B; (3) that B should discharge all the family debts; and (4) that A and B should have no mutual interest in each other's properties. The Board considered that the document was correctly stamped as a release under Article 55 (b).)

('33) Mad S M p. 148. (Citing B P 340, 25th February 1881. A wishing to divide his property amongst his family executed certain documents which disposed of real property to the value of Rs. 78,750 and took



of the claim renounced is not set forth in the instrument of release the maximum fixed duty of Rs. 5 is payable under cl. (b).<sup>5</sup> A deed of release was executed without any mention of consideration in it, as a mere disclaimer of title over properties alleged to have been sold to the executant by a previous conveyance deed. The conveyance deed purported to convey certain landed properties to the executant who was to discharge a mortgage and other debts amounting to Rs. 2,960 and to pay Rs. 1,540 in cash to the person executing the deed of conveyance. The executant did not pay the purchase-money. It was held that the deed of release was correctly stamped with a duty of Rs. 5 under clause (b).<sup>6</sup>

10. Description of Stamp.—See Appendix C.

<p>*56. <b>RESPONDENTIA BOND</b>, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p>	<p>The same duty as a Bond (No. 15) for the amount of the loan secured.</p>
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#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 56.

**BIHAR** See Bihar Sch. IA, Art. 56.

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 56.

**MADRAS** See Madras Sch. IA, Art. 45.

**ORISSA** See Orissa Sch. IA, Art. 56.

**PUNJAB** See Punjab Sch. IA, Art. 56.

**UNITED PROVINCES** See U. P. Sch. IA, Art. 56.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 56

1. Description of stamp.—See appendix C.

2. Respondentia bond.—This is an instrument whereby the master of a ship borrows money on the security of the cargo only and not the ship as in the case of a bottomry bond. (See Art. 16). For stamp purposes, however, both kinds of bond are placed on the same footing and the duty payable is as in the case of a bond under Art. 15.

A shipped 18 boat-loads of pottery from Negapatam in a vessel belonging to B. On the security of the pottery shipped, A borrowed from B Rs. 1,600 and executed a document on one rupee hundi impressed sheet acknowledging the receipt of Rs. 1,600 and agreeing to pay the amount with interest at 5 per cent. within 21 days after the vessel reached the port of destination. It was held by the Madras Board of Revenue that the document was rightly adjudged by the Sub-Collector to be a respondentia bond chargeable with a stamp duty of Rs. 10 under this article.<sup>1</sup>

\* [(1879—Art. 55 ; 1869—Sch. I, Art. 7 ; 1862—Sch. A, Art. 14 ; 1860—Sch. A, Art. 9.)]

receipts for each payments amounting to Rs. 43,500—total Rs. 1,22,250. Shortly afterwards another document was executed purporting to be an agreement entered into by the several parties in which they severally recognised the disposition of property made by A and consented to be bound by the terms recited—*Held* that the latter document was a release liable to stamp duty of

Rs. 5.)

5. ('33) Mad S M p. 149. (Citing B P 584, 21st February 1885.)

6. ('33) Mad S M p. 152. (Citing B P 657, Mis., 27th May 1913.)

#### Article 56—NOTE 2

1. ('33) Mad S M page 153. (Citing B P 925, 29th April 1903.)



**REVOCATION OF ANY TRUST OR SETTLEMENT.** *See*  
Settlement (No. 58); Trust (No. 64).

†57. **SECURITY-BOND OR MORTGAGE-DEED** executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—

(a) when the amount secured does not exceed Rs. 1,000 ;

(b) in any other case . . . . .

The same duty as a Bond (No. 15) for the amount secured. Five rupees.

*Exemptions.*

**Bond or other instrument, when executed—**

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem ;

(c) under No. 3A of the rules made by the <sup>a</sup>[Provincial Government] under section 70 of the Bombay Irrigation Act, 1879 ;

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;

(e) executed by officers of <sup>b</sup>[the Crown] or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

a. *Substituted* for the words "Governor of Bombay in Council" by A. O.

b. *Substituted* for the word "Government" by A. O.

**Provincial Amendments.**

**BENGAL** See Bengal Sch. IA, Art. 57.

**BIHAR** See Bihar Sch. IA, Art. 57.

**BOMBAY**

(i) In column 2 of clause (b) Art. 57, *substitute* the words "ten rupees" for the words "five rupees."—*Bombay Act II of 1932, Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay)

**CENTRAL PEROVINCES** See C. P. Sch. IA, Art. 57.

†[1879—Art. 14 ; 1869—Sch. I, Art. 12 ; 1862—Sch. A, Art. 18 ; 1860—Sch. A, Art. 13.]



**MADRAS** See Madras Sch. IA, Art. 46.

**ORISSA** See Orissa Sch. IA, Art. 57.

**PUNJAB** See Punjab Sch. IA, Art. 57.

**SIND**

(i) In the entry in column 1 of Art. 57, after the word "thereof" *insert* the words "or executed in favour of a Court for the due discharge of a contingent liability."

—*Sind Act XII of 1938.* [9-6-1938.]

(ii) Same as that of Bombay (i).—*Sind Act of 1938.* [31-3-1938.]

(iii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. IA, Art. 57.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 57.

### Reductions and Remissions

For reductions and remissions under this article, see Appendix D.

#### SYNOPSIS

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|---|---|
| <ol style="list-style-type: none"> <li>1. Legislative changes.</li> <li>2. Scope of the article.</li> <li>3. This article and Article 40.</li> <li>4. "To secure the due performance of a contract."</li> </ol> | <ol style="list-style-type: none"> <li>5. "In any other case."</li> <li>6. Security-bond or mortgage-deed executed in pursuance of order of Court.</li> <li>7. Exemption (e).</li> <li>8. Assignment of a security-bond.</li> <li>9. Description of stamp. See Appendix C.</li> </ol> |
|---|---|

1. **Legislative changes.**—The corresponding provisions in the older Acts of 1869 and 1862 only dealt with bonds or mortgage-deeds executed by way of security for the purpose of securing "the due execution of an office or to account for money received by virtue thereof." A security-bond whether executed by the principal or by his surety which did not come within the above description was governed by the residuary articles in those Acts providing for bonds and was chargeable with an *ad valorem* duty on the amount secured by the bond.<sup>1</sup>

Article 14, Sch. I of the Act of 1879 which corresponded to this article, did not originally include security-bonds executed by sureties, for the due performance of contracts. By amendment in 1899, such security-bonds were also given the benefit of the limitation of duty under this article, the maximum duty chargeable under which is Rs. 5.<sup>2</sup>

The words "or other property" were also added after the word "money" in the body of the article as well as in the Exemption (e) to this article. (See Note 7.)

#### Article 57—NOTE 1

1. ('88) 11 All 16 (17): 1888 All W N 281 (FB), *Kulwanta v. Mahabir Prasad*. (Security-bond given under orders of Court for costs of an appeal is liable to two duties, under Art. 13 of Sch. I, Act 1 of 1879 and under Article 6, Sch. II, Court-fees Act, 1870.)

('70) 13 Suth W R 353 (354) (SB), *Anonymous*. (Security-bond by sureties for the performance of a contract between Department of Public Works and a contractor is chargeable under Art. 5 of Sch. I, Act XVIII of 1869.) [See also ('93) 1893 Bom P J 533 (SB), *Reference under Stamp Act*, S. 46. (Agreement of contract by principal and his surety executed in a single instrument is a single agreement governed by Art. 5 of Sch. I, Act I of 1879 and not chargeable

separately as an agreement and a security-bond.)

('66) 5 Suth W R (Mis) 47 (48), *Kebul Ram v. Government*. (Security-bonds for costs of appeal to the Privy Council fall under Article 12 of Sch. A to Act. X of 1862.)

('63) 1 Mad H C R 190 (191) (DB), *Ramaswami Chetty v. Pappa Reddi*. (Though an agreement between an *abkari*-renter and sub-renter is exempt from stamp duty, where a renter, for his own benefit seeks a collateral security for the fulfilment of his sub-renter's contract by obtaining a security-bond from a third party, the bond is liable to a stamp duty as it is a bond between two private persons.)]

2. *Vide* Statement of Objects and Reasons, 1897.



**2. Scope of the article.**—This article applies to security-bonds and mortgage-deeds executed by way of security in the three classes of cases specified therein, namely,—

- (1) Security for the due performance of an office.
- (2) Security for the due accounting of money or other property received by virtue of an office.
- (3) Security-bond executed by a *surety* for the due performance of a contract.

Thus, it will be seen that the article applies to cases where any property is mortgaged as well as those in which no property is mortgaged.

Further, the security must fall within one of the three classes specified in the article. This requirement applies to “mortgage-deeds” as well as to security-bonds *not* mortgaging any property. The words “executed by way of security....contract” govern the words “security-bond” as well as “mortgage-deed.”<sup>1</sup>

In the first two cases mentioned above, the instrument may be executed by either the principal or the surety.<sup>2</sup> But in the third case, the article only applies to an instrument executed by a *surety*. A security-bond executed by a person for the due performance of his own contract is not within this article.<sup>3</sup> and an *ad valorem* duty under Art. 15 or under Art. 40 has to be paid thereon according as the instrument amounts to a simple bond or a deed of mortgage. But as observed by Gulam Hussain, J. :

“The advantage of a surety executing a deed upon a lower stamp duty really accrues to the party on whose behalf the security is furnished. The fact that a third person executes a security-bond or a mortgage-deed on behalf of the principal shows more often than not that the party himself is unable to provide such security. Where, however, the party himself is possessed of sufficient means to furnish the security for the due performance of a contract .....no question of showing any indulgence or concession to him can possibly arise.”<sup>4</sup>

**3. This article and Article 40.**—As seen in Note 2, this article deals with security-bonds mortgaging property as well as those not mortgaging any property. As regards the former, the instrument would have in all cases fallen also under Art. 40 but for the express provision therein excluding from its purview security-bonds falling under this article. By virtue of this express exclusion such instruments fall *only* under this article.<sup>1a</sup>

The opinion is sometimes expressed that this article being a *special* article excludes the *general* Art. 40 in such cases on the principle that the special excludes the general.<sup>1</sup> This view is not correct as this principle only applies where a matter

#### Article 57—NOTE 2

1. ('37) I L R (1937) 1 Cal 375 (378) : 64 Cal L Jour 439 (DB), *Akshay Zemindari, Ltd. v. Rama Nath Barman*.
2. ('42) 29 AIR 1942 Oudh 371 (373) : 18 Luck 262 : 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Emperor*.
3. ('35) 22 AIR 1935 Cal 610 (611) : 63 Cal 173 : 158 I. C. 406 (DB), *Dhirendro Nath v. Heman-gini Dasi*.
3. ('42) 29 AIR 1942 Oudh 371 (373) : 18 Luck 262 : 200 I. C. 680 (SB), *Hunter, Li-liquidator of Bank of Upper India v. Ejperor*.
4. ('42) 29 AIR 1942 Oudh 371 (373) : 18

Luck 262 : 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Em-peror*.

#### Article 57—NOTE 3

1. ('33) Mad S M page 154. (Citing B P 331-R., Mis., 19th November 1929.)
- ('49) 36 AIR 1949 Mad 567 (568) : ILR (1949) Mad 82 (FB), *In Re, Kuppuswami Mudaliar*. (Security bond by guardian appointed under Guardians and Wards Act for due perform-ance of his office falls only under Art. 46 of Sch. IA Mad (corresponding to this article) and not under Art. 33 of Sch. IA (Mad) (corresponding to Art. 40.))



falls under two provisions whereas the instruments in question fall under only one provision, viz., this article.

In order to attract the operation of this article and exclude that of Art. 40, a mortgage-deed must have been executed by way of security for any of the purposes mentioned in the article<sup>2</sup> (as explained in Note 2) and in the case of a deed executed by way of a security for the due performance of a contract, must have been executed by the *surety*. (See Note 2). Thus, a mortgage-deed executed by the cashier of a company as security for his duly accounting for the moneys received by him as such cashier will come under this article and not under art. 40.<sup>3</sup>

Where, by a deed of mortgage a mortgagor and a surety for him jointly and severally covenanted to repay the mortgage debt, it was held that the duty paid under Art. 40 was sufficient and no additional duty under this article was payable as there were not two distinct objects, the deed being only a simple deed of mortgage.<sup>4</sup>

In a contract for work to be performed by a contractor it was stipulated that out of the payments made to the contractor from time to time, the executive engineer should retain 10 per cent. on the value of the work to cover compensation for default and as security for the proper performance of the contract. It was held that the instrument was not a deed of mortgage but only an *agreement* chargeable under Art. 5 (c) of the Act of 1879.<sup>5</sup>

See also the undermentioned case.<sup>6</sup>

4. **“To secure the due performance of a contract,”**—A security-bond or a mortgage-deed for securing the due performance of a contract must be executed by a *surety* to come within this article. Thus, it is necessary to attract the applicability of this article, that the person principally bound to perform the contract must be different from the person executing the instrument of security.<sup>1</sup>

The word “contract” in this article has been used in the sense defined in cl. (h) of S. 2 of the Contract Act, namely, an agreement enforceable by law.<sup>2</sup> As to whether there is such a contract between a party to a suit and the officer of the Court in whose favour a security-bond with hypothecation of property is executed by a surety under O. 41 Rr. 5 or 6 of the Civil Procedure Code so as to make this article applicable, see Note 6.

2. ('42) 29 AIR 1942 Oudh 371 (372) : 18 Luck 262 : 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Emperor*.

3. ('04) 27 Mad 71 (74) (DB), *McDowell & Co. Ltd. v. Ragava Chetty*.

4. ('10) 1910 Pun Re No. 15 : 5 Ind Cas 812 (813) (SB), *In re Stamp Duty*.

5. ('84) 7 Mad 209 (210) (SB), *Reference under Stamp Act, S. 46*.

6. ('88) 11 Mad 39 (40) (SB), *Reference under Stamp Act, S. 46*. (Agreement between Government and a salt contractor who had deposited Government promissory notes of certain amount as security for due performance of his contract—Notes to be returned on performance of contract—Deed held governed by Act. 40 of Act 1879. NOTE.—This was a decision under Act of 1879 before its amendment in 1899 making the lesser

duty under this Article applicable to security bonds executed by way of security for due performance of contracts—But the decision would be correct under the present Act also as the document was not by the *surety* but by the principal debtor himself.)

#### Article 57—NOTE 4

1. ('31) 18 AIR 1931 All 189 (190) : 52 All 844 : 131 Ind Cas 675 (SB), *In re Stamp Reference*.

('33) Mad S M page 122. (Citing B P 100-R., Mis., 22nd January 1909. Lease executed by A in favour of B—A also executing in favour of B a security-bond hypothecating certain lands of his to secure the due payment of the rent—Security-bond is governed by Art. 40 and not by this Article.)

('42) 29 AIR 1942 Oudh 371 (374) : 18 Luck 262 : 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Emperor*.



5. "In any other case."—This article prescribes an *ad valorem* duty as on a bond where the amount secured does not exceed Rs. 1,000 and a fixed duty of Rs. 5 "in any other case." This expression will include cases where the amount secured exceeds Rs. 1,000 as well as those in which the amount secured is not a *fixed* sum.<sup>1</sup> Thus, where a deed was a combination of a *nokarnama* and a security-bond by a surety for the servant for an amount not expressly limited by the deed, it was held that the latter part of the deed was covered by this expression and the deed was chargeable with Rs. 5 as a security-bond and annas 8 as an agreement of service.<sup>2</sup>

A mortgage-deed executed by a cashier in favour of a company employing him as security for the due execution of his duties as a cashier and for the repayment of any amount, to the extent of Rs. 6,000, coming to his hands, as a cashier for which he might be found liable was also held liable only to a fixed duty under this clause.<sup>3</sup>

## 6. Security bond or mortgage-deed executed in pursuance of order of Court.

### 1. Security-bonds under the Civil Procedure Code.

A security-bond whether with hypothecation of property or otherwise, executed in pursuance of an order of the Court under any provision of the Code of Civil Procedure must bear a court-fee stamp under Art. 6 of Sch. II of the Court-fees Act, 1870 (See Note 2 on Art. 6, Sch. II of A. I. R. Commentaries on the Court-fees Act, 1870, 1st (1944) Edn.) Such an instrument is *also* chargeable with stamp duty under this Act, if it is of the kind described in this article or Art. 40. Where, however, the bond does not fall within any such *special* provision, it will not be liable to stamp duty under the residuary Art. 15 as such article expressly excludes bonds provided for by the Court-fees Act.<sup>1</sup>

The following are some of the illustrative cases :

#### Security-bond under S. 55 (4) of the Civil Procedure Code.

In pursuance of an order of the Court under S. 55 (4) of the Civil Procedure Code, a surety executed a personal bond without hypothecating any property for producing the judgment-debtor in Court whenever required and also for his filing a petition in insolvency. It was held that as the bond was not executed for any purpose specified by this article, this article did not apply and the bond was governed *prima facie* by Art. 15 of this Act. But as the bond was one chargeable with court-fee under the Court-fees Act, it was not chargeable with any duty under Art. 15 of this Act.<sup>2</sup>

#### Security-bond by a guardian under O. 32 R. 6 (2) of the Civil Procedure Code.

A security-bond given by a guardian under O. 32 R. 6 (2) of the Civil Procedure Code is a bond chargeable with stamp duty under this article in addition to the court-fee stamp under Art. 6, Sch. II of the Court-fees Act, 1870.<sup>3</sup> The security

2. ('31) 18 AIR 1931 All 189 (191) : 52 All 844 : 131 Ind Cas 675 (SB), *In re Stamp Reference*.

('37) I L R (1937) 1 Cal 375 (380) : 64 Cal L Jour 439 (DB), *Akshay Zamindari Ltd. v. Rama Nath Barman*.

('38) 25 AIR 1938 Mad 262 (263) : I L R (1938) Mad 460 : 174 Ind Cas 587 (FB), *Abubacker Labbai v. Chinnathambi*.

[See also ('42) 29 AIR 1942 Oudh 371 (374) : 18 Luck 262 : 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Emperor*.]

#### Article 57—NOTE 5

1. ('24) 11 AIR 1924 Nag 408 (409) : 78 Ind Cas 956, *Nilkanth v. Kesheorao*.

2. ('24) 11 AIR 1924 Nag 408 (409) : 78 Ind Cas 956, *Nilkanth v. Kesheorao*.

Also see S. 5 Note 9.

3. ('04) 27 Mad 71 (74) (DB), *McDowell & Co. Ltd. v. Ragava Chetty*.

#### Article 57—NOTE 6

1. ('47) 34 AIR 1947 Nag 26 (31) : ILR (1946) Nag 49, *Dadoo Balaji v. Kanhailal Dhanaram*. (Security bond under O 41 R 5 C P C.)

('25) 12 AIR 1925 Cal 906 (907) : 53 Cal 101 : 89 Ind Cas 289 (FB), *Reference under O. 46 R. 1, Civil Procedure Code*.

2. ('33) 20 AIR 1933 Lah 89 (90) : 14 Lah 284 : 141 Ind Cas 301 (SB), *Ghulam Mohammad v. Emperor*.

3. ('29) 16 AIR 1929 Lah 205 (205) : 117 Ind Cas 226, *Mahomed Ewaz v. Nanah Mian*. (*Obiter*—Article 57 would apply even if it is a simple bond.)



in such a case would be for the purpose of duly accounting for moneys and properties received by virtue of an office within the meaning of this article.

**Security-bond by a Receiver under O. 40 R. 3 of the Civil Procedure Code.**

A security-bond given by a Receiver under O. 40 R. 3 of the Civil Procedure Code, whereby he binds himself and his property for the due performance of his duties as a Receiver is governed by this article<sup>4</sup>, and is chargeable with a stamp duty under this article as well as a court-fee stamp under Art. 6 Sch. II of the Court-fees Act, 1870.<sup>5</sup>

**Security-bond under O. 41 R. 5 or R. 6 of the Civil Procedure Code.**

A security-bond executed by a surety in pursuance of an order of the Court under O. 41 R. 5 or R. 6 of the Civil Procedure Code, hypothecating his property, is liable to a court-fee stamp, under Art. 6, Sch. II of the Court-fees Act, 1870, and also to a stamp duty under this Act.<sup>6</sup> There is, however, a difference of opinion as to whether this article or Art. 40 applies to the case. The view held by the Oudh Court<sup>7</sup> is that the bond is one executed by a surety "to secure the due performance of a contract" and as such liable to a duty under this article. This view is accepted by Sind and Ajmer Courts<sup>8</sup>. In Lahore, it has been held that a security-bond executed by a decree-holder under O. 41 R. 6 is governed by this article.<sup>9</sup> This view also is consistent with the theory that the security in cases under O. 41 R. 6 is only for the "due performance of a contract."<sup>9a</sup>

The High Court of Allahabad,<sup>10</sup> on the other hand, has dissented from this view on the ground that the term "contract" in this article must mean an agreement enforceable by law as defined in S. 2 (h) of the Contract Act, and that there is no

[See ('25) 12 AIR 1925 Cal 906 (907): 53 Cal 101: 89 Ind Cas 289 (FB), *Reference under O. 46 R. 1, Civil Procedure Code.*]

4. ('35) 22 AIR 1935 Cal 610 (611): 63 Cal 173: 158 Ind Cas 406 (DB), *Dhirendro Nath v. Hemangini Dasi*. (The fact that sureties also join in the bond does not take it out of Art. 57 or make Art. 40 applicable as the words of the article are wide enough to cover the case of the officer as well as his sureties.)

5. See ('20) 7 AIR 1920 Mad 939 (940): 43 Mad 363: 57 Ind Cas 184 (FB), *Amirtham-mal v. Maddalakaran*. (It was held that such a security-bond should be stamped both under Art. 40, Stamp Act, and under the Court-fees Act—NOTE:—On so far as this decision holds that the bond should be stamped under Art. 40 and not under Art. 57 it has been expressly overruled by AIR 1949 Mad 567: ILR (1949) Mad 82 (FB).)

6. ('36) 23 AIR 1936 Sind 41 (42): 30 Sind L R 1: 161 Ind Cas 945 (DB), *In re Reference by the District Registrar, Dadu*.

[See also ('25) 12 AIR 1925 Cal 906 (907): 53 Cal 101: 89 Ind Cas 289. (FB), *Reference under O. 46 R. 1, Civil Procedure Code.*]

[But see ('47) 34 AIR 1947 Nag 26 (31): ILR (1946) Nag 49. (Security bond under O 41 R 5 C. P. C. is not covered, by Art. 40 or 57 but Art. 15 but being liable to court-fee is not liable to stamp duty even under that Article.)]

7. ('31) 18 AIR 1931 Oudh 99 (102): 6

Luck 601: 132 Ind Cas 225 (SB), *Board of Revenue v. Latta Bakhsh Singh*. (Bond hypothecating property executed in favour of the Registrar of the Court by a surety for decree-holder under O. 41 R. 6, C. P. C.—*Held*, the agreement between the Judge and the decree-holder was a contract—The deed of mortgage was one to secure the due performance of it.)

('28) 15 AIR 1928 Oudh 143 (144): 3 Luck 298: 107 Ind Cas 553 (FB), *Harihar v. Bisheshar*.

8. ('36) 1936 Sind 41 (42): 30 S L R 1 ('49) AIR 1949 Ajmer 60 Pr 2 *Bijoy v. Misri*. Order under inherent power)

9. ('33) 20 AIR 1933 Lah 1004 (1005): 15 Lah 78: 147 Ind Cas 671, *Tullah Shah v. Ghulam Hussain*.

[See ('34) Pun S M Part 1-B, page 34. (Citing Financial Commissioner's Circular No. 591-274:4, dated 10-2-1919. A decree-holder is allowed to recover the decretal amount on giving security pending an appeal to the Privy Council and in compliance with this order pledges a house. The deed is governed by Art. 57.)]

9a. NOTE.—But the view that the article applies to a security-bond by the decree-holder himself overlooks the fact that the article only applies to a security-bond by a surety for the due performance of a contract.

10. ('31) 18 AIR 1931 All 189 (192): 52 All 844: 131 Ind Cas 675 (SB), *In re Stamp Reference*.



such contract between the Court and the party to the suit, the performance of which can be secured by the surety within the meaning of this article. In the opinion of the Allahabad High Court, such a security-bond hypothecating property will be governed by Art. 40. The High Court of Calcutta<sup>11</sup> has also taken the same view as above. The Madras High Court in the under-mentioned case<sup>12</sup> has also agreed with the view that the term "contract" in this article has the meaning stated above and has held that there can be no "contract" between the Court and a party to court proceedings, of which the due performance can be secured by a surety within the meaning of this article, though the bond in that case was not under any provision of the Code of Civil Procedure.

The Nagpur High Court has held that a security-bond under O. 41 R. 5 Civil P. C. hypothecating immovable property neither falls under this article nor under Art 40 but is governed by Art. 15 and also by Sch. II Art. 6 of the court-fees Act. But as Art. 15 expressly excludes bonds falling under the Court-fees Act, such bond is not leviable with stamp under the stamp Act and is leviable with Court-fee under Sch II Art. 6 of the Court-fees Act.<sup>12a</sup> The view that security-bonds given to a Court under the Civil Procedure Code, O. 41 R. 5 or 6 and mortgaging property do not fall under this article but under Art. 40 involves the hardship that an *ad valorem* duty under Art. 40 is payable in such cases instead of the reduced duty under this article. To remedy this, the article has been locally amended in the Provinces of Bengal,<sup>13</sup> United Provinces<sup>14</sup> and Sind<sup>15</sup> so as to include within the scope of the article security-bond executed for "the due discharge of a liability."

In a recent Oudh case<sup>16</sup> a security-bond hypothecating certain property was executed in favour of "the Civil Judge of Lucknow" by a judgment-debtor in pursuance of an order of the Court under O. 41 R. 5, Civil Procedure Code. The bond was stamped at Rs. 7-8-0 under this article as amended in the United Provinces. It was contended that Art. 40 applied and an *ad valorem* duty on the amount secured was payable. The special Bench held that as the bond was executed by the party, it could not be covered by the expression "executed by a surety" in the article, even as amended, and therefore this article could not apply. The duty was, therefore, held chargeable under Art. 40. It is, however, to be noted that Thomas, C. J. has observed in his judgment that there was no agreement between the "Civil Judge of Lucknow" and the judgment-debtor as could amount to "a contract" and hence the mortgage in the case could not be one for "securing the due performance of a

11. ('37) ILR (1937) 1 Cal 375 (380): 64 Cal L Jour 439 (DB), *Akshay Zamindari Ltd. v. Rama Nath Barman*.

12. ('38) 25 AIR 1938 Mad 262 (263): ILR (1938) Mad 460: 174 Ind Cas 587 (FB), *Abubacker Labbai v. Chinnathambi*. (Bond executed by two usreties in favour of the Sheristadar of the Court, hypothecating immovable property for the due appearance of the insolvens under S. 21 (2) of Provincial Insolvency Act.)

[See also ('33) Mad S M page 124. (Citing B P 1439, Mis., 25th November 1913. A was one of the two appellants in an appeal in a District Court—He applied for stay of execution of the decree in the original suit and the District Judge directed temporary stay of execution and ordered the appellants to furnish security of Rs. 2,000.—A executed a security bond binding himself to pay to the District Judge a sum

of Rs. 2,100 and mortgaging immovable property as security for the above sum—The document was stamped with a court-fee label of 8 annas under Art. 6, Schedule II, Court-fees Act, as a bond given in pursuance of an order of a Court of law. It was held that the document was rightly held to be chargeable with a duty of Rs. 12-8-0 as a mortgage also under Art. 40 (b), Schedule I, of the Stamp Act.)]

12a. ('47) 34 AIR 1947 Nag 26 (31): ILR (1946) Nag 49, *Dadoo Balaji v. Kanhailal Dhanaren*

13. See Indian Stamp (Bengal Amendment) Act, 1939 (Bengal Act VII of 1939), S. 2 (1).

14. See U. P. Act XVIII of 1938, S. 6.

15. See Sind Act XII of 1938.

16. ('42) 29 AIR 1942 Oudh 371 (373): 18 Luck 262: 200 Ind Cas 680 (SB), *Hunter, Liquidator of Bank of Upper India v. Emperor*,



contract" within the meaning of this article. Thus, the learned Judge has, in effect expressed his concurrence with the Allahabad view and his dissent from the previous Oudh view.

#### Personal bond by a judgment-debtor for stay of execution.

Where a *judgment-debtor*, in pursuance of an order of the Court on his application for stay of execution, executes a security-bond undertaking only a *personal* obligation, the bond is not one coming under this article or Art. 40 and comes, *prima facie*, under Art. 15 but being chargeable with a *court-fee* stamp under Art. 6 of Sch. II Court-fees Act, 1870, no duty under this Act is payable on it.<sup>17</sup> The view taken in the undermentioned cases<sup>18</sup> that the security-bond in such cases is not chargeable with court-fee under the Court-fees Act and so is chargeable under Art. 15, is no longer good law.

#### Security-bond for production of attached property.

A security-bond given in accordance with the rules framed under the Code of Civil Procedure for the production of attached property before the Court is a bond given in pursuance of the order of the Court under the provisions of the Civil Procedure Code and as such liable to court-fee under Art. 6 of Sch. II, Court-fees Act, 1870. The bond is not covered by this article but being chargeable with *court-fee*, it is not covered also by the residuary Art. 15 and so is not chargeable with any stamp duty under this Act at all.<sup>19</sup>

A security-bond for production of attached property given under S. 53 of the Madras Village Courts Act, 1889, has, however, been held to fall within this article and not being a bond given under the provisions of the Civil Procedure Code, has been held not to require any *court-fee* but only stamp duty under this article.<sup>20</sup>

### 2. Security-bonds under other Acts.

#### Guardians and Wards Act, 1890.

A security-bond given by a guardian of a minor's estate in accordance with the order of the Court under the Guardians and Wards Act was held to be chargeable with a duty under this article only and not with any court-fee stamp under

17. ('34) 21 AIR 1934 Lah 228 (229) : 14 Lah 708 : 143 Ind Cas 12 (DB), *Jowalamal v. Gian Chand*.

\*('29) 16 AIR 1929 Lah 205 (205) : 117 Ind Cas 226, *Md. Ewaz v. Naneh Mian*. (When both stamps are necessary explained. AIR 1925 Cal 906 : 53 Cal 101 (FB) applied ; AIR 1925 Lah 552 not followed.)

18. ('18) 5 AIR 1918 Cal 125 (125) : 43 Ind Cas 376 (DB), *Dwarika Nath Dey v. Sailaja Kanta Mallick*. (Article 6 Sch. II of Court-fees Act does not apply—Stamp under Art. 15, Sch. I of Stamp Act must only be paid—View overruled by AIR 1925 Cal 906 : 53 Cal 101 (FB).)

('25) 12 AIR 1925 Lah 552 (554) : 91 Ind Cas 772, *Guranditta Mal v. Gurdas Mal Ram Chand*.

(Following AIR 1918 Cal 125 which is overruled by AIR 1925 Cal 906 : 53 Cal 101 (FB).)

19. ('23) 10 AIR 1923 Cal 269 (269) : 49 Cal 997 : 68 I.C. 730(DB), *Sarbo Musalmani v. Safar Mandal*.

('14) 1 AIR 1914 Mad 652 (653) : 37 Mad 17 : 20 Ind Cas 775 (SB), *In re Reference under Stamp Act 1899*.

[But see ('35) 22 AIR 1935 All 558 (558) : 57 All 888 : 155 Ind Cas 1034 (DB), *In re Chargeability of stamp duty*. (*Supurdar* is surety for the *amin* for the due execution of his office and hence, security bond executed by the *supurdar* is covered by this article though it is exempted from duty by virtue of Exemption (e).)]

20. ('27) 14 AIR 1927 Mad 377 (377) : 100 Ind Cas 545 (FB), *Chenchayya v. Pichireddi*.

('33) Mad S M page 154. (Citing B P 2-R., Mis., 2nd January 1926.)

21. ('49) 36 AIR 1949 Mad 567(568) : ILR (1949) Mad 82 (FB), *In re, Kuppuswami Mudaliar*. (Security bond by a guardian appointed by Court for due performance of his office and for the due accounting of moneys and property received by him is leviable with duty under Sch. I A Art. 46 (Mad) corresponding to this article.)



Art. 6 of Sch. II of the Court-fees Act, as it was not a bond given under the provisions of the Civil Procedure Code.<sup>21</sup>

#### Provincial Insolvency Act, 1920.

A security-bond executed by an insolvent with one surety in pursuance of the order of the Court under S. 21 of the Provincial Insolvency Act, 1920, without hypothecation of any property for the purposes of securing the due appearance of the insolvent in Court has been held to be chargeable under this article by the Lahore High Court.<sup>22</sup> But the Madras High Court,<sup>23</sup> in a case of a security-bond under the same section, executed by sureties hypothecating their properties has held that Art. 40 and not this article applies, for the reason, firstly, that there is no "contract" between the insolvent and the Court, the performance of which can be secured by the surety and, secondly, that the Court not being a juridical person, there can be no contract between the surety and the Court.

#### Security-bonds in Small Cause Courts.

See the undermentioned cases.<sup>24</sup> See also Art. 15, Note 4.

**7. Exemption (e).**—This exemption dispenses with duty under this article in the case of security-bonds executed by officers of the Crown or by their sureties to secure the due execution of their office or the due accounting for money or other property received by virtue thereof. The words "or other property" did not occur in the corresponding Art. 12 of Sch. II of Act I of 1879. In a case arising under that article, a question arose as to whether a security-bond executed by a surety for a Government Officer for the purpose of securing the due execution of his office and the due accounting for public moneys, deposits, notes, stamp papers, postage labels or other property was covered by this exemption. There was a difference of opinion among the Judges constituting the Full Bench which decided the question though it was decided by the majority that the bond was exempted by this clause.<sup>1</sup> In view of the difference of opinion on this point, the words "or other property" were added after the word "money" in the body of the article itself as well as in this exemption.

A security-bond executed by a *supurdar* acknowledged to have received certain movable property attached by an amin in execution of a simple money decree

(40) 27 AIR 1940 Bom 275 (275) : 1905 Ind Cas 224 (SB), *Baburao Keshavrao v. Kalavati Bai Amrutrao*.

22. ('36) 23 AIR 1936 Lah 45 (46) : 17 Lah 74 : 160 Ind Cas 276 (SB), *In the matter of Stamp duty*.

[See also ('34) Pun S M Part 1-B, page 34. (Citing Financial Commissioner's Circular No. 1610-St. dated 27th November 1935.)]

23. ('38) 25 AIR 1938 Mad 262 (263) : ILR (1938) Mad 460 : 174 Ind Cas 587 (FB), *Abubacker Labbai v. Chinnathambi*.

24. ('97) 1897 Bom P J 167 (FB), *Laxman v. Rampiarabai*. (A security-bond given by an applicant applying for review of a Small Cause Court's judgment under proviso to S. 17 of Act IX of 1887 (Provincial Small Cause Courts Act) is not one provided for by Art. 6 of the Court-fees Act as it is not given in pursuance of an order made by a Court under the provisions of Civil Procedure

Code but by Art. 13 of the Stamp Act, 1879 Sch. I.)

(33) Mad S M pages 121-122. (Citing B P 164/1100, Mis., 7th September 1912. By a certain document, A and B bound themselves to pay to the Registrar, Court of Small Causes, Madras, a sum of Rs. 986-13-4 being the amount of a decree of the said Court and immovable property was shown as security for the said sum.—It was stamped with a court-fee label of the value of eight annas as a bond given in pursuance of an order of a Court of law falling under Art. 6, Sch. II, to the Court-fees Act. The High Court agreed with the Board in holding that the document was also liable to stamp-duty as a mortgage-deed under Art. 40 (b).)

#### Article 57—NOTE 7

1. ('81) 3 All 788 (793) : 1881 All W N 74 (SB), *Reference under S. 46, Act I of 1879*.



and contained an agreement on his part to produce the same whenever demanded by the Court. It was further agreed thereby that the Court was at liberty to realise the price of the property from the *supurdar's* person and property. It was held that the deed was a security-bond by a surety for the amin securing the due execution of his office and as such was exempted from stamp duty under this clause.<sup>2</sup> It is submitted that this article will not apply to such a bond at all and that the *supurdar* is not a *surety* for the amin but is a principal. (See also under Note 6.)

8. **Assignment of a security-bond.**—Where the Court obtains under the Civil Procedure Code, O. 32, R. 6, a security-bond from the guardian of a minor in connection with the withdrawal of the minor's moneys by the guardian from deposit in Court, it has been held that an assignment in favour of the minor, on his attaining majority, of such security-bond for being enforced by him, may be effected by mere order of the Court and does not require any stamped or registered instrument.<sup>1</sup>

9. **Description of stamp.**—See Appendix C.

### \*58. SETTLEMENT—

A.—Instrument of (including a deed of dower.)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement ;

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

#### Exemptions.

(a) Deed or dower executed on the occasion of a marriage between Muhammadans.

a[ \* \* \* \* ]

B.—Revocation of . . .

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.

See also Trust (No. 64).

a. Exemption (b) was omitted by A. O. The omitted exemption (b) ran as follows :

“(b) Hludansa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.”

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA. Art. 58.

**BIHAR** See Bihar Sch. IA. Art. 58.

**BOMBAY**

\* [1879—Art. 57 ; 1869—Sch. I, Art. 14 ; 1862—Sch. A, Art. 64 ; 1860—Sch. A, Art. 49.]

2. ('35) 22 AIR 1935 All 558 (558) : 57 All 888 : 155 I. C. 1034 (DB), *In re Chargeability of Stamp Duty*.

#### Article 57—NOTE 8

1. ('31) 18 AIR 1931 All 389. (391) : 53 All 786 : 133 I. C. 904 (FB), *Ram Saran Das v. Yudhishir Ptasad*



(i) In the entry in column 2 of division A of Art. 58—

(a) *delete* the words “as set forth in such instrument” and

(b) after the words “eight annas” occurring at the end of the Proviso *insert* the following, namely—

“Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.”—*Bombay Act II of 1932, Pt. IV, S. 15 (5) as amended by Bombay Act IV of 1941, S. 3 (2).* [31-3-1941.]

(ii) For the rates of stamp duty payable under Art 58 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.

(iii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 58.

**MADRAS** See Madras Sch. 1A, Art. 47.

**ORISSA** See Orissa Sch. 1A, Art. 58.

**PUNJAB** See Punjab Sch. 1A, Art. 58.

**SIND** For the rates of stamp duty payable under Art. 58 in the city of Karachi and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah, see Part V of Bombay Act II 1932 as amended by Sind Act II of 1943 and read with Sind Act V of 1949, reproduced in App. A.

**UNITED PROVINCES** See U. P. Sch. IA, Art. 58.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 58.

#### SYNOPSIS

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|--|---|
| 1. Description of stamp. See Appendix C.                                   | 6. Settlement executed abroad but carried out in India. |
| 2. Settlement.   | 7. Duty chargeable under the article.                   |
| 3. Instrument recording prior oral settlement. See Section 2 (24), Note 8. | 8. Proviso.   |
| 4. Will.   | 9. Exemption (a).                                       |
| 5. Settlement partially executed in the Provinces.                         | 10. Revocation of settlement.                           |

1. Description of stamp.—See Appendix C.

2. Settlement.—This article prescribes the stamp duty payable on instruments of settlement. For the definition of “settlement,” see S. 2 (24) and Notes thereon. Unless an instrument is a settlement within the meaning of that section, it will not be chargeable under this article.

The article, however, itself makes an exception in favour of a deed of dower which is to be treated as a settlement for the purpose of stamp duty executed on the occasion of a marriage between Muhammadans.

3. Instrument recording prior oral settlement—See Section 2 (24), Note 8.

4. Will.—It has been seen in Note 4 on S. 2 (24) that in order to be a settlement the disposition of property must be non-testamentary. A will or a codicil will not, therefore, be a settlement for the purposes of this article and no duty will be required to be paid thereon. Thus, where A, while suffering from an attack of cholera, executed a deed transferring all his properties to his wife and died within a few days thereafter, it was held that the words “*Maranantra Vil*” and “*Sasanam*” which



appeared in the instrument clearly showed that the instrument was a will and as such no duty was payable.<sup>1</sup> Similarly, where an instrument described as a will contained no immediate assignment of property, nor created trustees, nor made any provision for the maintenance of the executant during his life, nor was it tendered for registration until after the death of the executant, it was held that the instrument was not a settlement but a will and therefore not chargeable with any duty.<sup>2</sup>

5. **Settlement partially executed in the Provinces.**—A settlement partially executed in the Provinces is liable to duty under this article, although it is intended to have effect in England where it is to be partially executed and is liable to duty under English law.<sup>1</sup> As seen in S. 3, Note 4 an instrument executed in the Provinces is liable to duty under this Act although it may relate to property situated outside.

6. **Settlement executed abroad but carried out in India.**—A certain property of large value was made over in India to the trustees of a marriage settlement for a nominal consideration of Rs. 5, there having been already a deed of marriage settlement executed in England. It was held that as the deed carried out the terms of a settlement it was under the terms of S. 3 (c) chargeable with stamp duty under this article.<sup>1</sup>

7. **Duty chargeable under the article.**—The same duty as a bond (Art. 15) is payable on a settlement. The duty is to be paid on the amount or value of the property settled *as set forth in such settlement*. In the undermentioned case<sup>1</sup> a Special Bench of the High Court of Madras held that the expression “as set forth in such settlement” does not refer to the property settled, but to the value of the property settled. In delivering the judgment of the Special Bench, Turner, C. J., observed as follows:

“If the terms ‘as set forth in such settlement’ refer to the property settled, the duty is chargeable not on the value of the whole property which may be mentioned in the settlement, but on the value of the interest or interests created by the instrument which may, or may not be, co-equal to the value of the property. But if this was intended, the intention might have been less clumsily expressed. We are, however, of opinion that the terms apply not to the interests created by the instrument, but to the value set forth in the settlement, and that the law suggests that the settlor should insert the value. It is obvious that it must be often difficult, and sometimes impossible, to value the interests created by a settlement, and the Legislature has, we imagine, on this ground amended the law by the introduction of the words we are considering. There are provisions which appear sufficiently to protect the revenue, if we adopt this construction.”

The High Court of Bombay has also held that the duty is to be calculated on the value as set forth in the document, of the property settled.<sup>2</sup>

Where two sums contained in two schedules were settled by a deed of settlement which also recited a previous declaration of trust in respect of two other sums which

#### Article 58—NOTE 4

1. ('33) Mad S M page 156. (Citing B P 430, 22nd October 1896.)
2. ('33) Mad S M page 156. (Citing B P 267, 17th October 1899.)

#### Article 58—NOTE 5

1. ('83) 1883 Bom P J 364 (SB), *Civil Reference No. 54 of 1883*. (Duty is payable on value of property as set forth in the deed and not only on the portion of property which is in British India.)

#### Article 58—NOTE 6

1. ('33) Mad S M page 156. (Citing B P 730, 13th March 1883.)

#### Article 58—NOTE 7

1. ('85) 8 Mad 453 (454, 455) (SB), *Reference Under Stamp Act, S. 46*.  
[See also ('22) 9 AIR 1922 All 82 (83): 44 All 339: 65 I. C. 811 (FB), *In re Muhammad Muzaffar Ali*. (Words “as set forth in such instrument” in Art. 33 construed similarly relying on 8 Mad 453 (SB).)]
2. ('83) 1883 Bom P J 364 (SB), *Civil Reference No. 54 of 1883*.



were contained in two other schedules to the deed, it was held that what was done by the deed was to settle the securities mentioned in all the four schedules, that the transaction was one and could not be artificially split up and that accordingly, the duty was chargeable on the total amount of the securities contained in all the four schedules to the deed.<sup>3</sup>

Where a settlement is completed by two or more instruments one of which bears a proper stamp prescribed by this article, each of the other instruments requires only a stamp of one rupee under S. 4 of the Act.<sup>4</sup>

An instrument was prepared for the purpose of declaring trusts of certain funds devoted to charity. The funds consisted of two items A and B. A was made up of donations by various members of the public. B was provided by the executors of the will of one H. Construing the instrument, it was held that as regards item A there having been no previous disposition of any part of it in writing, it amounted to a settlement within the definition in S. 2 (24); but that item B had already been "disposed of" by the will of H and that its appropriation to the trusts declared by the present instrument only amounted to an "appointment in execution of a power" (Art. 7); that the two matters were distinct and that the instrument was chargeable with duty as a settlement under this article, as regards item A and as an "appointment" under Art. 7 as regards item B.<sup>5</sup> Where, however, in a deed of settlement the property to be inherited by the settler was vested in trustees who were directed to pay the income to the settler, and after his death, to his intended wife if surviving, and the trustees were further to hold the property in trust for the children of the intended marriage in the manner appointed by the settler or his intended wife, it was held by the Madras Board of Revenue that the appointment of trustees to carry out the settlement was not a distinct matter within the meaning of S. 5 and that the instrument was chargeable only as a deed of settlement.<sup>6</sup>

**8. Proviso.**—This proviso is new. As will be seen from cl. (c) of S. 2 (24) an agreement to settle falls within the definition of the word "settlement." Hence, the duty prescribed by this article is also payable in respect of such agreement. Where an agreement to settle is made first and the duty leviable under this article is paid thereon, and subsequently a deed of settlement is executed, the deed also would have been required to be stamped under this article. The object of the proviso is to prevent a double levy of duty upon what is a single transaction. In view of the proviso, in such a case, the deed of settlement would require a stamp of not more than eight annas.

**9. Exemption (a).**—The previous Stamp Acts did not contain this exemption. But the Government of India by Notification No. 835 of 19th February 1886 remitted, both prospectively and retrospectively, the duty chargeable on a deed of dower executed on the occasion of a marriage between Muhammadans. The superseding Notification No. 5199 of 1st November 1895 also contained this remission.

3. (1933) 102 L J K B 696 (702): (1933) 2 K B 126: 149 L T 252, *Cohen and More v. Commissioners of Inland Revenue*.

4. ('15) 2 AIR 1915 All 198 (199): 37 All 264: 28 Ind Cas 348 (FB), *In re Someshwar Dut.* (Deed of gift by T in favour of his brother S—Deed bearing *ad valorem* stamp.—Another deed by S undertaking to maintain T during his life—Both deeds form one transaction of settlement and come under S. 4.)

(15) 2 AIR 1915 All 81 (82): 37 All 159: 27 Ind Cas 731 (FB), *In re Shambu Dyal* (Instrument of settlement of property on full stamp—Another instrument confirming first with certain alteration is to be charged with one rupee under S. 4.)

5. ('11) 35 Bom 444 (447, 448): 11 Ind Cas 982 (FB), *In re Abdull Hgji Dawood Bowla*. Also see S. 5 Note 5.

6. ('33) Mad S M page 156, 157. (Citing B. P. 2745-R., Mis., 5th December 1903.)



Ultimately, the provision was incorporated in the present Act as Exemption (a) to this article. A *kabin-nama*, pure and simple, is a deed of dower executed in favour of the wife in a Muhammadan marriage. It does not, therefore, require any stamp duty.<sup>2</sup>

Where a deed of power executed in favour of a Muhammadan wife at the time of marriage contains a hypothecation of certain property to secure the payment of the dower money, it is liable to duty as a mortgage-deed, though exempt as a deed of dower.<sup>2</sup>

**10. Revocation of settlement.**—The revocation of a settlement is now specially charged with the same duty as the revocation of any other trust.<sup>1</sup> The same duty as a bond is payable but it is not to exceed Rs. 10.

**59. SHARE WARRANTS** to bearer issued under the <sup>a</sup>Indian Companies Act, 1882. . . . . <sup>b</sup>[One and a half times] the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

#### Exemptions.

Share warrant when issued by a Company in pursuance of the <sup>a</sup>Indian Companies Act, 1882, section 30, to have effect only upon payment as composition for that duty, to the Collector of Stamp-revenue, of—

- (a) <sup>c</sup>[one and a half] per centum of the whole subscribed capital of the company, or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital— <sup>c</sup>[one and a half] per centum of the additional capital so issued.

- a. See now the Indian Companies Act, 1913 (VII of 1913).
- b. Substituted for the words "three quarters of" by S. 3 (v) of the Indian Stamp (Amendment) Act, 1910 (VI of 1910).
- c. Substituted for the words "three quarters," *ibid*.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 59.

**BIHAR** See Bihar Sch. IA, Art. 59.

**BOMBAY**

(i) For the rate of stamp duty payable under Art. 59 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act see Part V of Bombay Act II of 1932 reproduced in Appendix A.

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 59.

#### Article 58—NOTE 9

- 1. ('35) 22 AIR 1935 Lah 122 (123), *Mt. Miraj Begum v. Seth Ram Pershad*. Also see S. 3 Note 10.
- 2. (1900) 1900 All W N 23 (24) (DB), *Abbasi*

*Begam v. Tufail Ali Khan.*

#### Article 58—NOTE 10

- 1. See the Statement of Objects and Reasons of the Bill of 1897.



**MADRAS** See Madras Sch. IA, Art. 48.

**ORISSA** See Orissa Sch. IA, Art. 59.

**PUNJAB** See Punjab Sch. IA, Art. 59.

**UNITED PROVINCES** See U. P. Sch. IA, Art. 59.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 59.

1. **Description of stamp.**—See Appendix C.

2. **Legislative changes.**—This article was first inserted in the Stamp Act of 1899 and was taken from S. 35 (1) of the Indian Companies Act, 1882, which originally prescribed the stamp-duty on share warrants. The stamp duty under this article and the composition duty under the exemptions has been doubled by Act VI of 1910.

3. **Share warrants.**—A share warrant is a document or warrant issued by a company under its common seal stating that the bearer is entitled to the shares or stock therein specified. Under S. 43 of the Indian Companies Act, 1913, share warrants to bearer can be issued by a company limited by shares, if so authorised by its articles. A share warrant is a negotiable instrument and may be transferred by mere delivery. (See S. 44 of that Act.)

The issue of share warrants which are not duly stamped has been made punishable with fine extending to five hundred rupees under S. 62 (2) of this Act.

**SCRIP.** See Certificate (No. 19).

**\*60. SHIPPING ORDER** for or relating to the convey-  
ance of goods on board of any vessel. . . . . One anna.

**Provincial Amendments.**

**BIHAR** The stamp duty leviable under this article is increased by a surcharge by S. 5 of Bihar Act XXV of 1948 [1-4-1948]. (For the text of this Act see Appendix H.)

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

**MADRAS** See Madras Sch. IA, Art. 48A.

**ORISSA** The stamp duty leviable under this article is increased by a surcharge by S. 2 of Orissa Act II of 1945. [1-7-1945.] (For the text of this Act see Appendix H.)

**UNITED PROVINCES** See United Provinces Sch. IA, Art. 60.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 60.

**†61. SURRENDER OF LEASE—**

(a) when the duty with which the lease is charge-  
able does not exceed five rupees ;

(b) in any other case

The duty with which lease  
is chargeable.

Five rupees.

**Exemption.**

Surrender of lease, when such lease is exempted  
from duty.

**Provincial Amendments.**

**BENGAL** See Bengal Sch. IA, Art. 61.

**BIHAR** See Bihar, Sch. IA, Art. 61.

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay).

\* [1879—Art. 58 ; 1869—Sch. II, Art. 6 ; 1862—Sch. A, Art. 65.]

† [1879—Art. 59 ; 1869—Sch. I, Art. 20.]



**CENTRAL PROVINCES** See C. P. Sch. 1A, Art. 61.

**MADRAS** See Madras Sch. 1A, Art. 49.

**ORISA** See Orissa Sch. 1A, Art. 61.

**PUNJAB** See Punjab Sch. 1A, Art. 61.

**UNITED PROVINCES** See U. P. Sch. 1A, Art. 61.

**WEST PUNJAB.** See West Punjab Sch. 1A, Art. 61.

1. **Scope of the article.**—A “surrender” has been defined as the yielding up of an estate for life or years to him who has the immediate estate in reversion or remainder, wherein the estate for life or years may merge by mutual agreement.<sup>1</sup>

As the Transfer of Property Act recognises the validity of a perpetual lease there can also be a surrender of a perpetual lease.

In English law, a “surrender” is distinguished from a release. A surrender is the opposite of a release. In a release, the greater future estate is abandoned to and enlarges the smaller particular estate; in a surrender the smaller particular estate is given up and merges in the greater future estate.<sup>2</sup> Accordingly, the English Stamp Act, 1891, makes separate provisions for surrenders in general and releases. This Act makes an express provision for surrenders of leases. Other surrenders are not separately provided for. It is conceived that such instruments would come, for stamp purposes, under Art. 55 (Release) which is worded in language wide enough to include them. (See also Notes on that article).

The surrender referred to in this article is an express surrender dealt with in S. 111(e) of the Transfer of Property Act, 1882. For a full discussion of express surrenders, see A.I.R. commentaries on the Transfer of Property Act, 2nd (1945) Edn., S. 111 (e). See also the undermentioned cases.<sup>3</sup>

The stamp duty under this article is not to be assessed with reference only to the unexpired portion of the lease. For instance, A executed a lease for 5 years at an annual rent of Rs. 220. After the expiry of some years a surrender of the lease for one year was executed on a stamp of Rs. 2, while the original lease required a stamp of three rupees. It was held that the stamp duty upon the surrender should be Rs. 3, the same as that with which the lease was chargeable and that the document could not be assessed with reference only to the unexpired portion of the lease.<sup>4</sup>

#### Article 61—NOTE 1

1. Woodfall, *Landlord and Tenant*, 21st Edition, pages 366, 367.

2. Halsbury's *Laws of England*, Vol 24, page 292.

3. (1821) 129 E R 1208 (1209): 3 Bro & B 70, *Williams v. Sawyer*. (Held that an agreement between landlord and tenant that the landlord should have immediate possession of a farm, lands and premises, which had been occupied by the tenant for a term, the landlord to take the stock and the tenant to hold over half the house; half the stable, the barns, and an enclosed ground, and to have the joint use of the yard with the landlord or oncoming tenant, till the 25th January following, without rent etc., operated as a surrender of the term and therefore required a deed-stamp under 55 Geo. III, C., 184, Sch. para I.)

(1836) 150 E R 341 (343): 5 L J Ex 111, *Weddall v. Capes*. (By agreement, dated in

May, to which A, B and C were parties A and B agreed to sell by auction an estate to which they were entitled as tenants in common, or in default of such sale, such parts of it as should not be sold after the 1st August and before the 1st September following, should be divided into two equal lots between A and B; and that £100 should be paid by B to C the principal tenant, as a remuneration for his giving up possession of his farm at the Michaelmas following; and C agreed to give up possession of his farm accordingly—No part of the estate was sold by the 1st September; but some portions were sold subsequently and the remainder was divided between A and B, but such division was not completed till the following March—C continued in possession, by the desire of A and B, until that time; and then quitted—Held, that the agreement was not a surrender of A's terms.)

4. ('33) Mad S M page 158. (Citing B P 2791, 18th November 1881.)



Nor does the fact that only a portion of the property leased is comprised in the surrender affect the stamp duty chargeable.<sup>5</sup>

2. **Exemption.**—A surrender by a ryot or other actual cultivator of land to his landlord was exempted from stamp duty under the general exemption clause in Act X of 1862, Schedule A.<sup>1</sup>

Under this article, when a lease is exempted from duty, a surrender of the lease is also exempted from stamp duty. A verbal lease does not require any stamp. A written surrender of such a lease, therefore, will also be exempt from duty under this article. Similarly, in the case of leases falling within Art. 35, Exemption (a), surrenders will not require any stamp under this article.<sup>2</sup>

3. **Description of stamp.**—See Appendix C.

**\*62. TRANSFER (whether with or without consideration)—**

(a) of shares in an incorporated company or other body corporate ;

a[One-half] of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.

(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 ;

a[One-half] of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;

The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case . . . . .

Five rupees.

(d) of any property under the <sup>b</sup>Administrator General's Act, 1874, section 31 ;

Ten Rupees.

(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.

Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

5. ('33) Mad S M page 158. (Citing B P 374 R., Mis., 5th March 1917. A had obtained a lease of certain lands from B by means of a lease-deed, dated 12th November 1915, on 4 rpees stamp paper, the annual value of the lease being Rs. 800. By a document A surrendered to the lessor certain fields comprised in the original lease for a consideration of Rs. 25 and continued to enjoy the lease of the other fields mentioned in the lease-deed. Held, that the document was chargeable under Art. 61 (a) as a surrender of lease with a stamp-duty of Rs. 4.)

Article 61—NOTE 2

1. ('72) 9 Bom H C R 246 (249), *Jadav Raghnat v. Raiji Himmat*.

2. ('40) Bihar S M page 178-179. (Citing Advocate-General's opinion, dated the 18th February 1909, enclosed in letter No. 418, dated the 22nd idem, from the Legal Remembrancer (Board's file 112 of 1908)—Payment of consideration for the surrender does not make an instrument of surrender liable to stamp duty which would otherwise have been exempted under the provision cited above.)

('31) Beng S M Vol I, page 95. (Do.)



## Exemptions.

## Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory goods note ;
- (b) of a bill of lading, delivery order, warrant for or other mercantile document of title to goods;
- (c) of a policy of insurance ;
- (d) of securities of the [Central Government].

See also section 8.

- a. *Substituted* for the word “one-quarter” by S. 3 (vi) of the Indian Stamp (Amendment) Act, 1910 (VI of 1910).
- b. See now the Administrator General’s Act, 1913 (III of 1913).
- c. *Substituted* for the words “Government of India” by A. O.

## Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 62.

**BIHAR** See Bihar Sch. IA, Art. 62.

**BOMBAY**

(i) In column 2 of Art. 62, *substitute* in clause (a) the words and figures “Twelve annas for every Rs. 100 or part thereof of the value of the share”; in clause (b) the words and figures “Twelve annas for every Rs. 100 or part thereof of the face amount of the debenture”; in clause (c) (ii) the words “Ten rupees.”—*Bombay Act II of 1932, Pt. IV, S. 15 (5) as amended by Bombay Act I of 1935, S. 3 (2).* [31-3-1935.]

(ii) In the entry in column 1 of Art. 62, cl. (c) (i) *substitute* the word “ten” for the word “five.”—*Bombay Act II of 1932, Pt. IV, S. 15 (5) as amended by Bombay Act VII of 1938, S. 5 (ii).* [31-3-1938.]

(iii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 62.

**MADRAS** See Madras Sch. IA, Art. 50.

**ORISSA** See Orissa Sch. IA, Art. 62.

**PUNJAB** See Punjab Sch. IA, Art. 62.

**SIND**

(i) Same as that of Bombay.

(ii) *Sind Act I of 1938.* [31-3-1938.]

(iii) See also Note given under Art. 1, Provincial Amendments (Sind.)

**UNITED PROVINCES** See U. P. Sch. IA, Art. 62.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 62.

## Reductions and Remissions.

For reductions and remissions under this Article, see Appendix D.

## SYNOPSIS

Description of stamp. See Appendix C.	7. Clause (d).
Scope of the article.	8. Clause (e).
“With or without consideration.”	9. Transfer of interest secured by a lease.
Transfer of shares—Clause (a).	10. Transfer by endorsement.
5. Transfer of debentures—Clause (b).	11. Exemption (a).
6. Clause (c).	12. Exemption (c).

\* [1879—Art. 60 ; 1869—Sch. I, Arts. 4, 13 ; 1862—Sch. A, Arts. 9, 26 ; 1860—Sch. A, Arts. 3, 19.]



1. **Description of stamp.**—See Appendix C.

2. **Scope of the article.**—The article applies only to transfers of the descriptions mentioned therein. A transfer of lease by way of assignment is provided for by Art. 63 and transfers of property *inter vivos* which are not otherwise specifically provided for in the schedule will be chargeable as a conveyance under Art. 23.

The article applies to transfers by a separate deed as well as to transfers by endorsement except those falling within the exemptions.

The “exemptions” under this article include categories of “transfers” which are not included in the body of the article. For instance, Exemption (a) refers to transfers by endorsement, of a bill of exchange, cheque or promissory note though the transfers of such instruments are not included in the body of the article. Hence a transfer of the interest under any such instrument, otherwise than by endorsement, will be chargeable as a conveyance under Article 23.

3. **“With or without consideration.”**—The words “with or without consideration,” have been added in this article in 1899 and, at the same time, transfers falling under this article have been excluded from Art. 33 in order to make it clear that the transfers falling under this article will not be chargeable with the higher duty as gifts even when made without any consideration.<sup>1</sup> It will be seen that but for the express exclusion in Art. 33, such transfers would have been chargeable, under S. 6, with the higher duty under Art. 33 as they would have fallen under both the articles.

Consideration is not a material element in determining the duty payable under this article.<sup>2</sup>

4. **Transfer of shares—Clause (a).**—Where in pursuance of an oral partition one of the three brothers constituting a joint Hindu family transferred certain shares standing in his name to his two brothers by means of two deeds, it was held that the documents were in substance instruments of partition and not transfers within this clause.<sup>1</sup>

It has been held that where a deed of transfer of several share certificate is duly stamped, an endorsement of transfer on each of such certificates is not liable to any duty.<sup>2</sup>

The directors of a company are entitled to refuse to register a transfer of shares when not duly stamped.<sup>3</sup>

The stamp duty chargeable on transfers to Government of shares of the Reserve Bank of India under S. 4 (ii) of the Reserve Bank of India Act, 1934 (II of 1934), has been remitted prospectively and retrospectively by the Governor General in Council.<sup>4</sup>

#### Article 62—NOTE 3

1. See Proceedings of the Legislative Council.
2. ('33) 20 AIR 1933 All 321 (326) : 55 All 468 : 143 Ind Cas 486 (FB), *Ramswarup v. Joti*.

#### Article 62—NOTE 4

1. ('23) 10 AIR 1923 Bom 237 (239) : 47 Bom 321 : 73 Ind Cas 718 (SB), *Superintendent of Stamps Bombay v. Chimanlal Lalbhai*.  
Also see S. 2 (15) Note 13a.
2. ('33) Mad S M page 160. (Citing B P 158, 1st February 1881.)
3. (1903) 2 K B 121 (129, 130) : 72 L J K B 681 : 88 L T 676 : 52 W R (Eng) 117, *Maynard v. Consolidated Kent Collieries Corporation*.  
[See also (1917) 2 Ch 100 (100,107) : 86

L J Ch 723 : 117 L T 212, *Re Indo-China Steam Navigation Co.* (Held that the fact that the company could have refused to register the transfer for insufficiency of stamp (1903) 2 K B 121 foll.) could not entitle the transferor to maintain that the transfer was void. The most he could do was to assert that the registration of the transfer while inadequately stamped could not operate to bring about a legal transfer of the shares. But the subsequent payment of *advalorem* duty and penalty validated the registration of the transfer in the transferee's name.)]

4. ('33) Mad S M, page, 162. (Citing Notification No. 8, Stamps, 2nd May 1936 of the Government of India Finance Department (Central Revenues).)



The duty under this clause is one half the duty payable on a conveyance for a consideration equal to the value of "the share." Suppose *several* shares are transferred by the same instrument. In such a case, the words "the share" denote that the duty is to be calculated on the value of each share transferred, so that the aggregate value of the shares transferred should be the basis for calculating stamp duty. In Mulla and Pratt's stamp Act, 4th (1941) Edn., p. 234, it is stated that such an instrument will be a multifarious instrument within the meaning of S. 5. It is submitted that the view so expressed is not correct as the instrument covers only one transaction of transfer though the number of items transferred is more than one. (See Note 6.)

**5. Transfer of debentures—Clause (b).—**This provision is new and it relates only to debentures which are marketable securities. The clause has no application to debentures payable to bearer,<sup>1</sup> as such debentures are transferable by delivery and are not marketable securities.<sup>2</sup> Transfers of debentures issued by a local authority in accordance with S. 8 are expressly excluded from this clause and therefore no duty is payable on such transfers.

#### 6. Clause (c).—

##### Bond.

An endorsement of transfer on a money bond is chargeable under this article and not under Art. 23 as a conveyance.<sup>1</sup> such an endorsement of transfer, if unstamped, may be admitted in evidence under S. 35 on payment of duty and penalty.<sup>2</sup>

A Full Bench of the Allahabad High Court has held that where several bonds are sold in one transaction under a single sale-deed and the aggregate duty chargeable on the bonds exceeds five rupees the duty payable on such deed is the maximum amount of duty under Art. 62 (c) (ii) and the deed cannot be treated as consisting of distinct subjects so as to be chargeable with the aggregate amount of duty.<sup>3</sup> The Madras Board of Revenue has, however, held that in the case of a transfer by means of a single instrument, of the interests secured by more than one document, the transfer deed should bear a stamp duty leviable on each of the instruments the interest under which is transferred.<sup>4</sup>

##### Mortgage-deed.

In the case of a transfer of the interest secured by a mortgage the transfer should bear a stamp of the same value as the mortgage-deed provided it is not more than what was actually required by law.<sup>5</sup> If the duty on the mortgage-deed exceeds five rupees, the maximum duty of five rupees is chargeable in respect of the transfer. It has been held by the Madras Board of Revenue that if the amount originally secured by a mortgage is partly liquidated the stamp duty should be calculated on the value of the interest actually transferred.<sup>6</sup> It is submitted that this view is not supported by the wording of the clause.

#### Article 62—NOTE 5

1. See Statement of Objects and Reasons.
2. See (1897) 2 Q B 194 (197): 66 L J Q B 528, *Rowell v. Commissioners of Inland Revenue*. ("Debentures were marketable securities not transferable by delivery.")

#### Article 62—NOTE 6

1. ('34) 21 AIR 1934 Oudh 344 (344): 151 Ind Cas 532 (DB), *Jang Bahadur v. Bhagoo*. Also see Art. 23 Note 2.
2. ('93) 17 Bom 687 (688) (FB), *Prahlad Lakshmanrao Nikane v. Vithu*.

3. ('33) 20 AIR 1933 All 321 (329): 55 All 468: 143 I. C. 486 (FB), *Ramswarup v. Joti*. (Per Mukerji, King and Iqbal Ahmed JJ.; Bennett and Niamatullah JJ. dissenting.)
4. ('33) Mad S M page 160. (Citing B Ps 2073, 8th October 1881; 1365, 16th May, 1883 648-R., Mis., 26th May 1913.)
5. ('33) Mad S M page 160. (Citing B Ps 2073, 8th October 1881; 1365, 16th May 1883 648-R., Mis., 26th May 1913.)
6. ('33) Mad S M page 160. (Citing B Ps 2073, 8th October 1881; 1365, 16 May 1883 648-R., Mis., 26th May 1913.)



The transfer of an interest secured by a mortgage by deposit of title-deeds is chargeable under this clause where there is an instrument evidencing the agreement relating to the deposit.<sup>7</sup>

In determining whether a deed is liable to stamp duty as a mortgage or a transfer of a mortgage the Court must look at the substance of the transaction and not merely at the form of the deed.<sup>8</sup>

The following are illustrative examples of transfer of a mortgage falling within the clause :

(1) A mortgaged with possession certain property to B for the due fulfilment of a promise to supply the latter with wood in satisfaction of a loan of Rs. 125. By a second document the mortgagee under the first document transferred to C all his rights under the mortgage-deed on receipt from the latter of the sum of Rs. 300, the balance due to him under the first document. It was held that the second document was sufficiently stamped as a transfer of a mortgage.<sup>9</sup>

(2) A, who held a mortgage right over certain lands derived from a deed of gift executed by his father, transferred the mortgage right to B in consideration of the payment of a sum of money. The transfer deed provided as follows : "I acknowledge to have received through vakil.....the above amount due from you, the transferee of the said mortgage right, and accordingly make over to you all the prior documents." It was held that the document was chargeable as a transfer of mortgage and not as a receipt.<sup>10</sup>

See also undermentioned cases.<sup>11</sup>

#### Transfer of kanom interest.

Where the mortgagee under the original *kanom* deed has, at the time of entering into possession paid the value of improvements in addition to the declared *kanom* amount, and the *kanom* deed contains a statement to that effect, the *kanom* deed is chargeable as a mortgage in respect of the aggregate of the two amounts; and an instrument evidencing a transfer of the *kanom* is liable to the same duty, subject to the maximum duty prescribed.

When the original *kanom* deed does not contain a statement that the mortgagee has paid a specified amount as the value of improvements and the transfer-deed for

7. ('37) I L R (1937) 2 Cal 486 (491, 493) : 41 Cal W N 961 (SB), *In the matter of Kamala Ranjan Ray*.

8. ('24) 11 AIR 1924 Cal 578 (581) : 51 Cal 185:81 I. C. 171 (DB), *Bank of Bengal v. William A. Lucas*.

[See also ('33) Mad S M page 162. (Citing Referred Case 3 of 1931 ; B P 2 R., Press, 29th January 1932.)

(1899) 1 Q B 121 (137) : 68 L J Q B 62 : 79 L T 648 : 47 W R (Eng) 216, *City of London Brewery Co. v. Commissioners of Inland Revenue*.

(1834) 40 E R 231 (238) : 3 L J Ch 228, *Barham v. Earl of Thanet*.)

9. ('33) Mad S M page 161. (Citing B P 520-R., Mis., 24th March 1905.)

10. ('33) Mad S M page 161. (Citing B P 993-R., Mis., 20th May 1904. The decision in so far as it holds that the document is also chargeable as a conveyance does not seem to be correct.)

11. ('09) 33 Bom 426 (429) : 2 Ind Cas 432 (SB), *Hitwardhak Cotton Mills Co. Ltd. v. Sorabji Dinshaw Karka*. (The transactions

comprised in a document consisted of a transfer of a mortgage secured on a cotton mill and an agreement that the transferee should lend money at the request of the transferor to the mortgaged mill for making improvements, additions and repairs and for working the mill—*Held*, that the document was liable to stamp duty as a transfer of mortgage under Art. 62 (c) and as an agreement under Art. 5, the total duty being Rs. 5/8. The agreement to lend money was not a bond.)

(04) 27 Mad 71 (74) (DB), *M. C. Dowell Co. v. Ragava Chetty*. (*Held*, that the instrument being a transfer of a mortgagee right and chargeable with a fixed duty under cl. (c), S. 26 did not apply.)

(1879) 4 Ex D 270 (277) : 48 L J Q B 574 : 41 L T 165 : 27 W R (Eng) 916, *Wale v. Commissioners of Inland Revenue*. *Held*, on construction to be a transfer of a mortgage and not a mortgage.)

(1843) 4 Q B 615 (620) : 12 L J Q B 264-62 R R 445 : 114 E R 1030 (1032), *Doe d. Snell v. Tom*. (Document held on construction to be a transfer of a mortgage.)



the first time makes mention of a separate consideration for value of improvements paid by the transferee duty in respect of the transfer-deed is chargeable only on the *kanom* amount irrespective of the value of improvements paid by the transferee. The right to be paid for the value of improvements which a *kanom* mortgagee enjoys is a necessary adjunct of the mortgage and the sale of the improvements to the transferee for a consideration should, with reference to this clause, be viewed as the transfer of an interest secured by the mortgage and therefore not liable to additional stamp duty in respect of the improvements.<sup>12</sup>

Where lands held on *kanom* tenure are sold and the deed of transfer is duly stamped, letters of notice to the *jenmis* or owners intimating the transaction and letters by the *jenmis* stating that no objection exists to demises being given need not be stamped as the transaction is complete without them.<sup>13</sup>

#### Policy of Insurance.

An instrument of transfer of a policy of insurance is chargeable under this clause. But a transfer by endorsement is exempt from duty under Exemption (c). See also Note 12.

7. **Clause (d).**—This clause provides for the duty payable in respect of a transfer to the Administrator General, by any private executor or administrator, of the property vested in him by virtue of a probate or letters of administration granted to him. The duty on such a transfer was originally imposed by S. 31 of the Administrator-General's Act, (II of 1874) but the provision was subsequently transferred to the Stamp Act (I of 1879). See now S. 25 of the Administrator-General's Act (III of 1913) which corresponds to S. 31 of the old Act.

8. **Clause (e).**—The words "without consideration" occurring in this clause qualify the words "with or without consideration," which were added in the heading of the article by the present Act. The effect is to limit the applicability of this clause to transfers made without consideration. A transfer for consideration from one trustee to another or from a trustee to a beneficiary is not governed by this clause but is chargeable as a conveyance under Article 23.

In the undermentioned case<sup>1</sup> decided under the Act of 1879, three executors under a will purported to convey by a deed to one of them in consideration of a nominal sum of Rs. 10 a house to which the latter was entitled as legatee under the will. It was held that the deed having been drawn in the form of a conveyance was chargeable as such even though the transfer need not have been made for a pecuniary consideration. It may be noted that the words "from a trustee to a beneficiary" did not occur in the corresponding Art. 60 of the Act of 1879. It is submitted that the above decision will hold good under the present Act also as the transfer was not one without consideration and hence would not come under this article.

Messrs. Donough and Jagannatha Aiyar in their respective commentaries on the Stamp Act observe that the words "without consideration" in this clause have not been omitted through oversight when the Legislature amended the heading of the article by inserting the words "with or without consideration" and that it was not the intention of the Legislature that a transfer of the kind mentioned in the clause made for consideration should be treated as a conveyance. It is submitted that the question is not relevant and that so long as the words of the article are clear, the question of the real intention of the Legislature does not arise.

12. ('33) Mad S M page 160 (161). (Citing B P No. 18, Press, 21st February 1941.)

13. ('33) Mad S M page 160. (Citing B P 763, 4th June 1880.)

Section 62—NOTE 8

1. ('84) 7 Mad 350 (351) (SB), *Reference under Stamp Act S. 46.*  
Also see S. 2 (10) Note 3 and Art. 55 Note 6.



Where by a deed a certificated purchaser of property at a court-sale purported to relinquish his interest therein in favour of a person alleged to be the real purchaser of the property it was held that the document was not a transfer within this clause.<sup>2</sup>

The possession of one co-owner of joint property is not that of a trustee for other co-owners and therefore a transfer by one co-owner in favour of another will not be governed by this clause.<sup>3</sup>

**9. Transfer of interest secured by a lease.**—The corresponding Art. 60 of the Act of 1879 contained a provision for transfer of a lease which is now inserted as Art. 63 in the Present Act.

See Notes on that article.

**10. Transfers by endorsement.**—Transfers of the descriptions mentioned in the article, even though made by endorsements are chargeable under this article except those falling within the exemptions. The expression "transfers by endorsement," is not restricted to transfers made in the manner described in Ss. 15 and 16 and in the illustration to S. 50 of the Negotiable Instruments Act, 1881.<sup>1</sup> See also Note 2.

**11. Exemption (a).**—A duly stamped promissory note payable to A or order was executed by B for Rs. 285 bearing interest at Re. 1-4-0 per cent. per mensem. The executant subsequently endorsed thereon to the effect that he had effected a transfer in favour of C enabling the latter to collect the sum of Rs. 340-14-11 being the principal and interest due on the bond up-to-date. It was held that the endorsement on the promissory note fell under this exemption.<sup>1</sup>

**12. Exemption (c).**—Under the Stamp Act of 1869, S. 15 (4), only transfers, by endorsement, of policies of marine or fire insurance were exempt from duty. Under the present Act a transfer by endorsement of a life insurance policy is also exempt from duty. It may, however, be noted that there was no specific provision in that Act making chargeable a transfer of a policy of insurance.

In the case noted below,<sup>1</sup> decided with reference to the Act of 1869 a policy of life insurance was assigned by endorsement to a Bank to secure moneys to be advanced by the Bank. It was held that the assignment being only by way of collateral security and without any consideration being settled as a sum of money, the endorsement was not chargeable with *ad valorem* duty as a conveyance but only with a fixed duty of Re. 1 as a collateral document under Sch. II of the Act. It will be noted that a transfer of a policy of insurance is now liable to duty whether or not the transfer is made for a consideration.

2. ('02) 24 All 372 (373, 374): 1902 All W N 71 (SB), *Reference under Stamp Act*, S. 57. (The document is chargeable as a release.)

Also see S. 2 (10) Note 5 and Art. 55 Note 1.

3. ('23) 10 AIR 1923 Bom 237 (239): 47 Bom. 321: 73 Ind Cas 718 (SB), *Superintendent of Stamps, Bombay v. Chimanlal Lalbhai*.

#### Article 62—NOTE 10

1. ('33) Mad S M page 159. (Citing B Ps 155-R., Mis., 22nd January 1904, 977-R., Mis., 15th May 1907.)

#### Article 62—NOTE 11

1. ('33) Mad S M page 161. (Citing B P 511, Mis., 30th April 1913.)

#### Article 62—NOTE 12

1. ('78) 3 Cal 347 (350) (SB), *In the matter of Thomson's Policy*.



\*63. **TRANSFER OF LEASE** by way of assignment and not by way of under-lease.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

#### Exemption.

Transfer of any lease exempt from duty.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. IA, Art. 63.

**BIHAR** See Bihar Sch. IA, Art. 63.

#### BOMBAY

(i) For the rate of stamp duty payable under Art. 63 in the cities of Bombay, Ahmedabad, Poona and such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf and to which Part V of Bombay Act II of 1932 has been extended under S. 16 of that Act, see Part V of Bombay Act II of 1932 reproduced in Appendix A.

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay).

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 63.

**MADRAS** See Madras Sch. IA, Art. 51.

**ORISSA** See Orissa Sch. IA, Art. 63.

**PUNJAB** See Punjab Sch. IA, Art. 63.

**SIND** For the rate of stamp duty payable under Art. 63 in the city of Karachi, and the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah, see Part V of Bombay Act II of 1932 as amended by Sind Act II of 1943, Sind Act V of 1949, reproduced in Appendix A.

**UNITED PROVINCES** See U. P. Sch. IA, Art. 63.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 63.

#### SYNOPSIS

- |   |  |
|---|--|
| 1. Legislative changes.   | 3. Duty payable.                         |
| 2. Transfer or assignment of lease and under-lease—Distinction. | 4. Exemption.                            |
|   | 5. Description of stamp. See Appendix C. |

\*[1879—Article 60A.]

#### Article 63—NOTE 1

1. ('86) 12 Cal 383 (388) (S B), *In re Menglas Tea Estate*. (If the transaction is in substance "the transfer of a lease" properly so called, but accompanied by a conveyance of some other property which has been enjoyed with the lease or is incidental to it, then it would be right to treat the instrument as coming under Art. 60 (now Art. 62) of Stamp Act of 1879 but to impose also an ad valorem duty upon the conveyance of the other property. On the other hand if the transaction is in substance a sale of a share in a partnership and the transfer of a share in the lease only forms part of the subject matter of the sale, as being a part of the partnership assets, then the transaction should be regarded, not as "the transfer of a lease" but as the sale of a share in a partnership.)

('96) 23 Cal 283 (288) (S B), *In the matter of Reference under Stamp Act*. (Where by one and the same deed there is a conveyance of freehold lands and good-will and a transfer of interests secured by leases, the deed should be stamped under Article 21 of Sch. I of the Stamp Act, 1879, with an ad valorem duty on the conveyance of the freehold property, good-will, building and erections and under Article 60 (now Art. 62) of the schedule with a duty of Rs. 5 on the transfer of each of the interests secured by the leases.)

('82) 5 Mad 15 (18) (S B), *Reference under Stamp Act*, S. 46. (In consideration of a sum of £87,500 two coffee estates opened out on land held under a lease for fifty years together with the mining rights therein, also held under lease for a term of forty years were transferred by deed for the residue of those terms. The Collector was of opinion



**1. Legislative changes.**—Under the Act of 1879, the provision for stamp duty payable on a transfer of an interest secured by a lease was contained in Art. 60 (b) and the duty was the same as that payable on the *lease* subject to a maximum of Rs. 5. See the undermentioned cases,<sup>1</sup> under the Act of 1879. Act XIII of 1897 repealed the word “lease” in this article and added a new article, viz., Art. 60A which for the first time provided that the transfer of a lease by way of assignment would be chargeable with the same duty as a *conveyance*.

**2. Transfer or assignment of lease and under-lease—Distinction.**—An underlease is a grant by a lessee to another called under-lessee, or under-tenant, or sub-lessee of a *part* of his whole interest under the original lease, reserving to himself a reversion. It differs from assignment, which conveys the lessee’s *whole* interest, and passes to the assignee the right and liability to sue and to be sued upon the covenants in the original lease.<sup>1</sup> Thus, if a lessee for years demises the residue of his term, the demise shall operate as an assignment and not as an underlease.<sup>2</sup> An underlease is governed by Art. 35.

**3. Duty payable.**—Where a lease is transferred, the *ad valorem duty* is only payable on the consideration money actually mentioned in the conveyance, i.e., the amount of purchase-money. The rent reserved by the lease-deed and payable to the lessor by the transferee of the lease should not be taken as part of the consideration.<sup>1</sup>

A lease transferred his interest in a lease to a third person who was to enjoy the properties paying rent direct to the original lessor. The motive for the transfer was according to the document, that the lease was a losing concern and the document contained a declaration that the transferor had not received any consideration for the transfer. It was held that the document was liable to a stamp duty of 8 annas, the minimum duty on a conveyance.<sup>2</sup>

**4. Exemption.**—This exemption exempts from duty the transfer of a lease if the lease itself is exempt from duty. The exemption from duty extends not only to transfers of leases which are by *law* exempt from duty but also to transfers of leases which may be *executive notification* be exempted from duty.<sup>1</sup> Where a leasehold property, with improvements made on it by the lessee, is transferred and the lease is by law exempt from duty, the transfer of such a lease is exempt from duty and the improvements made to the leasehold property should not be taken into account for purposes of stamp duty.<sup>2</sup>

**5. Description of stamp.**—See Appendix C.

that the instrument should be treated as a conveyance and charged accordingly under Art. 21 (now Art. 23) of Stamp Act of 1879—*Held*, that the instrument was a conveyance but it was also a transfer falling under Clause 60 of Schedule I of the Stamp Act, 1879, namely the transfer of interests secured by lease. The stamp duty leviable was therefore regulated by the provisions of that clause as Art. 21 expressly excluded transfers coming under Art. 60.)

Article 63—NOTE 2

1. Wharton’s *Law Lexicon*, 14th Edition.
2. (1868) 17 W R (Eng) 54 (54) : 4 C P 57 : 38 L J C P 91 : 19 L T 282, *Beard Man v. Wilson*.  
[See also (1818) 129 E R 515 (516) : 8 Taunt 593 (596), *Parmenter v. Webber*.]

Article 63—NOTE 3

1. (‘31) 18 AIR 1931 Bom 1 (2) : 128 Ind Cas 898 (FB), *In re Punamchand Lallubhai*.

(Permanent lease subject to payment of a certain sum annually—Assignment of lease for a certain sum—The annuity was to be paid by the transferee to the lessor—*Held*, duty on the assignment deed was to be paid only on the consideration for the transfer.) (1900) 24 Bom 257 (260) : 2 Bom L R 401 (SB), *In re Stamp Act 1899*, S. 57. (Question raised was whether under S. 24 the rent reserved by the lease should not be taken as part of the consideration.)

[See also (1900) 1 Q B 172 (175) : 69 L J Q B 63 : 81 L T 623 : 48 W R (Eng) 197, *Swayne v. Inland Revenue Commissioners*.]

Also see S. 24 Note 6 and S. 25 Note 6.  
2. (‘33) Mad S M page 163. (Citing B P 137, Mis., 29th January 1918.)

Article 63—NOTE 4

1. Proceedings of the Legislative Council.
2. (‘33) Mad S M page 163. (Citing B P 1400-R., 9th November, 1912.)



**\*64. TRUST—**

**A.**—Declaration of—of,  
or concerning, any  
property when made  
by any writing not  
being a Will.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.

**B.**—Revocation of — of,  
or concerning, any  
property when made  
by any instrument  
other than a Will.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.

*See also Settlement (No. 58).*

**Provincial Amendments.**

**BENGAL** See Bengal Sch. IA, Art. 64.

**BIHAR** See Bihar Sch. IA, Art. 64.

**BOMBAY** See the Note given under Art. 1, Provincial Amendments (Bombay)

**CENTRAL PROVINCES** See C. P. Sch. IA, Art. 64.

**MADRAS** See Madras Sch. IA, Art. 52.

**ORISSA** See Orissa Sch. IA, Art. 64.

**PUNJAB** See Punjab Sch. IA, Art. 64.

**UNITED PROVINCES** See U. P. Sch. IA, Art. 64.

**WEST PUNJAB** See West Punjab Sch. IA, Art. 64.

**Reductions and Remissions.**

For reductions and remissions under this article, see Appendix D.

**Synopsis**

1. Legislative changes.

3. Revocation of trust.

2. Declaration of trust.

4. Description of stamp—See Appendix C.

**1. Legislative changes.**—Prior to Act XVIII of 1869, no duty was chargeable on an instrument either declaring or revoking a trust. Article 36 of Sch. II of that Act first introduced a fixed duty of Rs. 16 in case of an instrument declaring a trust. Act I of 1879, by Art. 25 in Sch. I, reduced the duty to Rs. 15. At the same time the Act imposed a duty of Rs. 10 on an instrument of revocation of a trust.

In the Act of 1899 the above fixed fees were retained as the maximum duties leviable on these instruments, but in cases of smaller transactions a scale of fees varying with the amount or the value of the property involved, was introduced.

**2. Declaration of trust.**—The article applies to a declaration of trust of *any* property. Thus, the article applies whether the property concerned is movable or immovable. But a declaration of trust by a *will* is not within the article.

“Trust” is not defined by the Act. Section 3 of the Indian Trusts Act, 1882, defines it as an obligation annexed to the ownership of property and arising out of a confidence reposed in and accepted by the owner, or declared and accepted by him,

\*[1879—Arts. 25, 56; 1869—Sch. II, Art. 36.]



for the benefit of another, or of another and the owner. The instrument by which the trust is declared is called an "instrument of trust."

By S. 5 of that Act, no trust of immovable property is valid unless it is declared by a non-testamentary instrument in writing signed by the author of the trust or the trustee, and registered, or by the will of the author of the trust or the trustee. A trust of movable property is validly created by a declaration in writing as above, or by transferring the ownership of the property in question to the trustee.

The creation of a trust of a specific property necessarily involves the transfer of it from the author of the trust to the trustees, unless the author of the trust is himself the trustee.<sup>1</sup> An instrument declaring a trust and conveying property specified as the trust property to the trustees will therefore comprise two distinct subjects and will be liable for an aggregate of duties under S. 5.

In the undermentioned case<sup>1a</sup> an owner of property transferred it by a deed to trustees who were to manage the property on his behalf during his life-time and were to make certain arrangement in the event of his death. Though there were certain directions about the manner in which the trustees were to dispose of the income of the property and about gifts to be made by them to his daughters the deed taken as a whole could not be regarded as one executed for the purpose of distribution of his property. The owner reserved the power of revocation and the general intention was that the property should remain in the hands of the Trustees for some time and that they should deal with it in the same manner in which he would have dealt with it if he had not created a deed of trust. It was held that the deed was a trust deed and not a settlement.

Where the author of the trust is himself the trustee, no *transfer* to him is necessary under S. 6 of the Trustee Act to create the trust and so the instrument will be only a declaration of trust for the purpose of stamp duty, and will not be liable to duty as a conveyance also.

In the case noted below<sup>2</sup> certain cotton press companies, in order to avoid under-bidding and competition, agreed by an instrument that the profits made by each individual member should be shared by all in a certain fixed proportion. It was also agreed that before any distribution of profits took place, a sum of Rs. 50,000 should be accumulated out of the profits, in the hands of trustees as security for the due maintenance and observance of the agreement. It was held that the instrument was chargeable as a declaration of trust and also as an agreement under cl. (c) of Art. 5.

An instrument, though couched in the form of a declaration of trust may, in fact, amount to a mortgage<sup>3</sup> or a conveyance by sale.<sup>4</sup> such instrument will not come under this article.

A document by which a Hindu widow purported to confer all her property on her kinsman, imposing on him, by the same deed, the duty of maintaining her from the profits of the property was held to be a deed of gift and not an instrument declaring a trust.<sup>5</sup>

An instrument by a trustee transferring, without consideration, the trust property to the beneficiary is chargeable with a maximum duty of Rs. 5 under Art. 6<sup>2</sup>. So, it would seem that under the Act as it stands at present, a person wishing

#### Article 64—NOTE 2

1. *Vide* S. 6, Trusts Act, 1882.  
(1947) 34 AIR 1947 All 141 (142, 142) : ILR (1946) All 708 : 229 Ind Cas 527, (FB), *Narendra Singh Ju Deo v. Board of Revenue*.
2. ('88) 11 Mad 216 (218) (SB), *Reference under Stamp Act*, S. 46.
3. ('16) 3 AIR 1916 Mad 374 (376) : 38 Mad 646 : 21 Ind Cas 876 (FB), *Secretary to*

- Commissioners of Salt v. Mrs. E. W. Orr*. Also see S. 2 (17) Note 19 and S. 6 Note 7.
4. (1899) 2 Q B (13) : 68 L J Q B 204 : 79 L T 559 : 47 W R (Eng) 320, *Chesterfield Brewery Co. v. Commissioners of Inland Revenue*.
5. ('89) 12 Mad 89 (89) (SB), *Reference under Stamp Act*, 1879. Also see Art. 33 Note 2.



to make a gift of property to another may first execute a declaration of trust (chargeable with a maximum duty of Rs. 15 under this article) making himself the trustee and then execute a transfer of the property without consideration to the beneficiary (Art. 62 (e) and thus avoid paying the *ad valorem* duty on the value of the property that would be payable under Art. 33 if he were to execute simply a deed of gift. It has already been seen above that where the author of the trust is himself the trustee, *no transfer* of the property to the trustee is necessary and so no deed of conveyance is necessary for effecting such a trust.

**3. Revocation of trust.**—As to the circumstances under which a trust can be revoked see S. 78 of the Indian Trusts Act, 1882.

An instrument revoking a trust is chargeable with duty as a bond for a sum equal to the amount or the value of the property involved, subject to the maximum of Rs. 10.

**4. Description of stamp.**—See Appendix C.

**VALUATION.** See Appraisement (No. 8).

**VAKIL.** See Entry as a Vakil (No. 30).

**\*65. WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

Four annas.

#### Provincial Amendments.

**BENGAL** See Bengal Sch. 1A, Art. 65.

**BIHAR** See Bihar Sch. 1A, Art. 65.

**BOMBAY**

(i) In column 2 of Art. 65, *substitute* the words “eight annas” for the words “four annas.”—*Bombay Act II of 1932. Pt. IV, S. 15 (5) (b).* [1-4-1932.]

(ii) See also Note given under Art. 1, Provincial Amendments (Bombay.)

**CENTRAL PROVINCES** See C. P. Sch. 1A, Art. 65.

**MADRAS** See Madras Sch. 1A, Art. 53.

**ORISSA** See Orissa Sch. 1A, Art. 65.

**PUNJAB** See Punjab Sch. 1A, Art. 65.

**SIND**

(i) Same as that of Bombay (i).—*Sind Act I of 1938.* [31-3-1938.]

(ii) See also Note given under Art. 1, Provincial Amendments (Sind).

**UNITED PROVINCES** See U. P. Sch. 1A, Art. 65.

**WEST PUNJAB** See West Punjab Sch. 1A, Art. 65

**1. Scope of the stamp.**—The article provides for the stamp duty payable on the instrument known as a warrant for goods. The article itself gives the essentials of such an instrument.

A warrant for goods is a “mercantile document of title” to goods (See Transfer of Property Act, S. 137) and can be transferred by endorsement. Such a transfer does not require any stamp as it is exempted from stamp duty by Exemption (b) to Art. 62.

As to the distinction between a “warrant for goods” and a “delivery order” see Notes on Art. 28.

**2. Description of stamp.**—See Appendix C.

\* [1879—Art. 61 ; 1869—Sch. II, Art. 10 ; 1862—Sch. A, Art. 66, *Cf.* (1870) 33 & 34 Vict., c. 97—S. 88 ; (1891) 54 & 55 Vict., c. 39—S. 111.]



## ASSAM

Section 7 of the Assam Stamp (Amendment) Act, 1950 (Assam Act 7 of 1950) (which came into force on 1-4-1950 and is to remain in force for a period of five years) runs as follows :—

“In Schedule I to the principal Act, for items Nos. 1-12, 15-20, 22-26, 28-36, 38-46, 48, 50-51, 54-61 and 63-65, the following shall be substituted, namely —

### SCHEDULE I.

*Stamp duty on certain Instruments under the Assam Stamp (Amendment) Act, 1950.*

(See section 3 and first proviso)

1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. — One anna.
  2. ADMINISTRATION-BOND including a bond given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section 376 of the Indian Succession Act, 1925.
    - (a) Where the amount does not exceed Rs. 1,000; — The same duty as a Bond (No. 15) for such amount.
    - (b) in any other case — Ten rupees.
  3. ADOPTION-DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt. — Twenty rupees.
- ADVOCATE. *See* Entry as an advocate (No. 30).
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. — Two rupees.

### *Exemptions.*

Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the Indian Army Act, 1911 ;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

### 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) \* \* \* \* \*
- (b) (i) if relating to the sale of a Government security ; — Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof, of the value of the security.
- (ii) if relating to the sale of a share in an incorporated company or other body corporate ; — Two annas for every Rs. 5,000 or part thereof, of the value of the share.
- (c) if not otherwise provided for ; — One rupee.
- (d) executed for service or for performance of work in any estate whether held by one person, or by more persons than one as co-owners, and whether in one or more blocks, and situated in Assam, where the advance given under such agreement does not exceed fifty rupees. — Four annas.

### *Exemptions.*

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;
- (b) made in the form of tenders to the Government of India for, or relating to, any loan ;

AGREEMENT TO LEASE. *See* Lease (No. 35).



**6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that** is to say, any instrument evidencing an agreement relating to—

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—
  - (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

				If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three for each part of the set.
	Rs.			Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed ...	200			0 4 6	0 3 0	0 1 6
(ii) when it exceeds Rs. 200 but does not exceed ...	400			0 9 0	0 4 6	0 3 0
Ditto 400 ditto 600	600			0 13 6	0 7 6	0 4 6
Ditto 600 ditto 800	800			1 2 0	0 9 0	0 6 0
Ditto 800 ditto 1,000	1,000			1 6 6	0 12 0	0 7 6
Ditto 1,000 ditto 1,200	1,200			1 11 0	0 13 6	0 9 0
Ditto 1,200 ditto 1,600	1,600			2 4 0	1 2 0	0 12 0
Ditto 1,600 ditto 2,500	2,500			3 6 0	1 11 0	1 2 0
Ditto 2,500 ditto 5,000	5,000			6 12 0	3 6 0	2 4 0
Ditto 5,000 ditto 7,500	7,500			10 0 0	5 1 0	3 6 0
Ditto 7,500 ditto 10,000	10,000			13 8 0	6 12 0	4 8 0
Ditto 10,000 ditto 15,000	15,000			20 4 0	10 2 0	6 12 0
Ditto 15,000 ditto 20,000	20,000			27 0 0	13 8 0	9 0 0
Ditto 20,000 ditto 25,000	25,000			33 12 0	16 14 0	11 4 0
Ditto 25,000 ditto 30,000	30,000			40 8 0	20 4 0	13 8 3
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	...			13 8 0	6 12 0	4 8 0

- (b) if such loan or debt is repayable not more than three months from the date of such instrument. — Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

**7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will. — Twenty-five rupees.**

**8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit —**

- (a) where the amount does not exceed Rs. 1,000.—The same duty as a Bottomry Bond (No. 16) for such amount.
- (b) in any other case—Ten rupees.

*Exemptions.*

- (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

**9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11)—Ten rupees.**



*Exemptions.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

**10. ARTICLES OF ASSOCIATION OF A COMPANY—**

- (a) where the nominal share capital does not exceed one lakh of rupees.—Fifty rupees.  
 (b) where the nominal share capital exceeds one lakh—One hundred rupees.

*Exemptions.*

Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913. *See also* Memorandum of Association of a Company (No. 39).

**11. ARTICLES OF CLERKSHIP** or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.—Two hundred and fifty rupees.

**ASSIGNMENT.**—*See* Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

**ATTORNEY.**—*See* Entry as an Attorney (No. 30), and Power-of-attorney (No. 48).

**AUTHORITY TO ADOPT.**—*See* Adoption-deed (No. 3).

**12. AWARD.**—that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

- (a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;—The same duty as a Bond (No. 15) for such amount.  
 (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000—Ten rupees.  
 and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000—Eight annas subject to a maximum of fifty rupees.

*Exemption.*

Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, section 18.

13. \* \* \* \* \*

14. \* \* \* \* \*

**15. BOND** [as defined by section 2 (5)], not being a Debenture (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 —

- where the amount or value secured does not exceed Rs. 10;—Two annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50;—Four annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100;—Eight annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200;—One rupee.  
 where it exceeds Rs. 200 and does not exceed Rs. 300;—Two rupees four annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400;—Three rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500;—Three rupees twelve annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600;—Four rupees eight annas.  
 where it exceeds Rs. 600 and does not exceed Rs. 700;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900;—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.  
*See* Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security-Bond (No. 57).

*Exemptions.*

Bond, when executed by —

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;



(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage —

where the amount or value secured does not exceed Rs. 10; —Three annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50; —Six annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100; —Twelve annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200; —One rupee eight annas.  
 where it exceeds Rs. 200 and does not exceed Rs. 300; —Two rupees four annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400; —Three rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500; —Three rupees twelve annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600; —Four rupees eight annas.  
 where it exceeds Rs. 600 and does not exceed Rs. 700; —Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800; —Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900; —Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000; —Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000 —Three rupees twelve annas.

17. **CANCELLATION** — Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. —Seven rupees eight annas.

*See also* Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer —

(a) where the purchase-money does not exceed Rs. 10; —Four annas.  
 (b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25; —Eight annas.  
 (c) in any other case —The same duty as a conveyance (No. 23), for a consideration equal to the amount of the purchase-money only.

19. **CERTIFICATE OR OTHER DOCUMENT** evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. —Two annas.

*See also* Letter of Allotment of Shares (No. 36).

20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tugsteamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. —Two rupees.

21. \* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence for the benefit of his creditors. —Twenty rupees.

23. **CONVEYANCE** [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62 —

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50; —Twelve annas.  
 where it exceeds Rs. 50 but does not exceed Rs. 100; —One rupee eight annas.  
 where it exceeds Rs. 100 but does not exceed Rs. 200; —Three rupees.  
 where it exceeds Rs. 200 but does not exceed Rs. 300; —Four rupees eight annas.



where it exceeds Rs. 300 but does not exceed Rs. 400; —Six rupees.  
 where it exceeds Rs. 400 but does not exceed Rs. 500; —Seven rupees eight annas.  
 where it exceeds Rs. 500 but does not exceed Rs. 600; —Nine rupees.  
 where it exceeds Rs. 600 but does not exceed Rs. 700; —Ten rupees eight annas.  
 where it exceeds Rs. 700 but does not exceed Rs. 800; —Twelve rupees.  
 where it exceeds Rs. 800 but does not exceed Rs. 900; —Thirteen rupees eight annas.  
 where it exceeds Rs. 900 but does not exceed Rs. 1,000; —Fifteen rupees.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000. —Seven rupees eight annas.

*Exemptions.*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

CO-PARTNERSHIP-DEED.—*See* Partnership (No. 46).

24. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees —
- (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee; — One rupee.
  - (ii) in any other case not falling within the provisions of section 6A; —Two rupees.

*Exemptions.*

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
  - (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.
25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid —
- (a) if the duty with which the original instrument is chargeable does not exceed two rupees; —The same duty as is payable on the original.
  - (b) in any other case not falling within the provisions of section 6A. —Two rupees.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BOND —

- (a) where the amount does not exceed Rs. 1,000. —The same duty as a Bottomry Bond (No. 16) for such amount.
- (b) in any other case. —Ten rupees.

27.

\* \* \* \* \*

28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any persons therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. —One anna.

DEPOSIT OF TITLE-DEEDS.—*See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

DISSOLUTION OF PARTNERSHIP.—*See* Partnership (No. 46).

29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. —Five rupees.

DOWER—Instrument of. *See* Settlement (No. 58).

DUPLICATE.—*See* Counterpart (No. 25).



*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; —The same duty as a conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ; — The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.* — A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article ;

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ; —Twelve annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. —One rupee.

*Exemptions.*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage —

(a) when the loan is repayable not more than three months from the date of the instrument— for every sum secured not exceeding Rs. 200 ; —Two annas.

and for every Rs. 200 or part thereof secured in excess of Rs. 200; — Ditto.

(b) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument—

for every sum secured not exceeding Rs. 100 ; —Four annas.

and for every Rs. 100 or part thereof secured in excess of Rs. 100. — Ditto.

42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. — Two rupees.

*See also* Protest of Bill or Note (No. 50).

43. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees ; — Four annas.

(b) of any stock or marketable security exceeding in value twenty rupees but not being a Government security ; —Two annas for every Rs. 5,000 or part thereof of the value of the stock or security.

(c) of a Government security. — Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.

44. NOTE OF PROTEST BY THE MASTER OF A SHIP—One rupee.

*See also* Protest by the Master of a Ship (No. 51).



ORDER FOR THE PAYMENT OF MONEY—*See* Bill of Exchange (No. 13.)

45. PARTITION. —Instrument of [as defined by section 2 (15).] — The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

*N. B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that. —(a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee ; (b) When land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ; (c) When a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee.

46. PARTNERSHIP—

A.—Instrument of—

(a) where the capital of the partnership does not exceed Rs. 500; — Five rupees.

(b) in any other case—Twenty rupees.

B.—Dissolution of —Ten rupees.

PAWN OR PLEDGE—*See* Agreement relating to Deposit of Title-deed, Pawn or Pledge (No. 6).

47.

\* \* \* \* \*

48. POWER-OF-ATTORNEY. — [as defined by section 2 (21)], not being a proxy—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;—One rupee.

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882—One rupee.

(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a); —Two rupees.

(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;—Ten rupees.

(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally; —Twenty rupees.

(f) when given for consideration and authorizing the attorney to sell any immovable property; —The same duty as a Conveyance (No. 23) for the amount of the consideration.

(g) in any other case—Two rupees for each person authorised.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N.B.* — The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

49.

\* \* \* \* \*

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill-of-exchange or promissory note —Two rupees.



51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such—Two rupees.

*See also* Note of Protest by the Master of a Ship (No. 44).

52. \* \* \* \* \*

53. \* \* \* \* \*

54. RECONVEYANCE OF MORTGAGED PROPERTY—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;—  
The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.  
(b) in any other case—Fifteen rupees.

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000;—The same duty as a Bond (No. 15) for such amount or value as set forth in the release.  
(b) in any other case—Ten rupees.

56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

REVOCATION OF ANY TRUST ON SETTLEMENT—*See* Settlement (No. 58); Trust (No. 64).

57. SECURITY BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured does not exceed Rs. 1,000;—The same duty as a Bond (No. 15) for the amount secured.  
(b) in any other case—Ten rupees.

*Exemptions.*

Bond or other instrument, when executed—

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act 1876, section 99, for the due performance of their duties under that Act;  
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem;  
(c) under No. 3-A of the rules made by the Governor of Bombay in Council, under section 70 of the Bombay Irrigation Act, 1879;  
(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, a security for the repayment of such advances;  
(e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT—

- A.—Instrument of (including a deed of dower)—The same duty as a conveyance (No. 23) for a sum equal to the amount or value of the property settled as set forth in such settlement:



Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

*Exemptions.*

- (a) Deed of dower executed on the occasion of a marriage between Muhammadans.
- (b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.

B.—Revocation of — The same duty as a Conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.

See also Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913. — One-and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of —

- (a) one-and-a-half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. — One anna.

61. SURRENDER OF LEASE —

- (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas, — The duty with which such lease is chargeable.
- (b) in any other case. — Seven rupees eight annas.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

62. \* \* \* \* \*

63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease. — The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

64. TRUST—

A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas.


B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a will. — The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

See also Settlement (No. 58).



VALUATION. *See* Appraisement (No. 8).

VAKIL. *See* Entry as a Vakil (No. 30).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. —Eight annas.
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## SCHEDULE IA.

[This Schedule has been inserted by Provincial Stamp (Amendment) Acts in Bengal, Bihar, Central Provinces and Berar, Coorg, Madras, Orissa, the Punjab, United Provinces and West Punjab.]

### a BENGAL

STAMP-DUTY ON CERTAIN INSTRUMENTS UNDER THE BENGAL STAMP (AMENDMENT) ACT, 1922 <sup>b</sup>[OR THE INDIAN STAMP (BENGAL AMENDMENT) ACT, 1935].<sup>bb</sup>

(See section 3, first proviso inserted by Ben. Act III of 1922.)

[Note.—The articles in Schedule IA are numbered so as to correspond with similar articles in Schedule I.]

\* \* \* \* \*

2. **ADMINISTRATION-BOND**, including a bond given <sup>c</sup>[under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section 376 of the Indian Succession Act, 1925]

(a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount.

(b) in any other case—Ten rupees.

3. **ADOPTION-DEED**, that is to say, any instrument (other than a will), recording an adoption or conferring or purporting to confer an authority to adopt—Twenty rupees.

**ADVOCATE.** See Entry as an Advocate (No. 30).

4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.—Two rupees.

*Exemptions.*

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Indian Army Act, 1911 ;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

(a) if relating to the sale of a bill of exchange ;—<sup>d</sup>[Four annas.]

<sup>e</sup>[(b)—

(i) if relating to the sale of a Government security ;—Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof, of the value of the security.

(ii) if relating to the sale of a share in an incorporated company or other body corporate ;—Two annas for every Rs. 5,000 or part thereof, of the value of the share.]

(e) if not otherwise provided for —<sup>f</sup>(One rupee.)

*Exemptions.*

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;

a. Schedule I-A was inserted by S. 13 of Ben. Act III of 1922. [1-4-1922.]

b. These words and figures were inserted by S. 5 of Ben. Act XII of 1935. [1-6-1935].

bb. The Bengal Sch. IA is made applicable to the district of Sylhet- see the stamp Duty (Extension to Sylhet) Act, 1949 (E. B. Act XII of 1949), S. 2 [6-8-1949].

c. These words and figures were substituted by S. 7 (1), *ibid*.

d. These words were substituted for the words "Three annas" by S. 7 (2) (a), *ibid*

e. Clause (b) was substituted for the original clause (b) by S. 7 (2) (b) of Ben. Act, XII of 1935. [1-6-1935.] The original clause (b) was as follows :—"(b) if relating to the sale of Government security or share in an incorporated company or other body corporate—Subject to a maximum of fifteen rupees, one and-a-half annas for every Rs. 10,000 or part thereof, of the value of the security or share."

f. These words were substituted for the words "Twelve annas" by S. 7 (2) (c), *ibid*.



- (a) made in the form of tenders to the a[Central Government] for, or relating to, any loan ;  
 (b) made under the European Vagrancy Act, 1874, section 17.

AGREEMENT TO LEASE. *See* Lease (No. 35).

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge or moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed Rs. 200 ;	0 4 6	0 3 0	0 1 6
(ii) when it exceeds Rs. 200 but does not exceed Rs. 400 ;	0 9 0	0 4 6	0 3 0
when it exceeds Rs. 400 but does not exceed Rs. 600 ;	0 13 6	0 7 6	0 4 6
when it exceeds Rs. 600 but does not exceed Rs. 800 ;	1 2 0	0 9 0	0 6 0
when it exceeds Rs. 800 but does not exceed Rs. 1,000 ;	1 6 6	0 12 0	0 7 6
when it exceeds Rs. 1,000 but does not exceed Rs. 1,200 ;	1 11 0	0 13 6	0 9 0
when it exceeds Rs. 1,200 but does not exceed Rs. 1,600 ;	2 4 0	1 2 0	0 12 0
when it exceeds Rs. 1,600 but does not exceed Rs. 2,500 ;	3 6 0	1 11 0	1 2 0
when it exceeds Rs. 2,500 but does not exceed Rs. 5,000 ;	6 12 0	3 6 0	2 4 0
when it exceeds Rs. 5,000 but does not exceed Rs. 7,500 ;	10 0 0	5 1 0	3 6 0
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000 ;	13 8 0	6 12 0	4 8 0
when it exceeds Rs. 10,000 but does not exceed Rs. 15,000 ;	20 4 0	10 2 0	6 12 0
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000 ;	27 0 0	13 8 0	9 0 0
when it exceeds Rs. 20,000 but does not exceed Rs. 25,000 ;	33 12 0	16 14 0	11 4 0
when it exceeds Rs. 25,000 but does not exceed Rs. 30,000 ;	40 8 0	20 4 0	13 8 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ;	13 8 0	6 12 0	4 8 0

(b) if such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a will.—Twenty-five rupees.

a. *Substituted by A. O.*



**8. APPRAISEMENT OR VALUATION** made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case—a[Ten rupees.]

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

**9. APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn and profession, trade or employment, not being Articles of Clerkship (No. 11).— b[Ten rupees.]*Exemptions.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of any public charity.

**10. ARTICLES OF ASSOCIATION OF A COMPANY—**

(a) where the nominal share capital does not exceed one lakh of rupees.—Fifty rupees.

(b) where the nominal share capital exceeds one lakh of rupees—One hundred rupees.

*Exemption.*

Articles of any association not formed for profit and registered under S. 26 of the Indian Companies Act, 1913 (VII of 1913).

*See also* Memorandum of Association of a Company (No. 39).\* \* \* \* \*  
**ASSIGNMENT.** *See* Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.**ATTORNEY.** *See* Entry as an Attorney (No. 30), and Power-of-Attorney (No. 48).**AUTHORITY TO ADOPT.** *See* Adoption-deed (No. 3).**12. AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—d[Ten rupees.]

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Eight annas subject to a maximum of fifty rupees.

*Exemption*

Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, section 18.

**14. BILL OF LADING** (including a through bill of lading).—Six annas.*N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.*Exemptions.*

(a) Bill of lading when the goods therein described are received at a place within the limits of any port, as defined under the Indian Ports Act, 1908, and are to be delivered at another place within the limits of the same port.

a. These words were substituted for the words "Seven rupees eight annas" by S. 7 (3) of Beng. Act XII of 1935. [1-6-1935.]

b. These words were substituted for the words "Seven rupees eight annas" by S. 7(4) of Beng. Act XII of 1935. (1-6-1935.)

c. Article 10 was substituted for the original Art. 10 by S. 7 (5) of Beng. Act XII of 1935. [1-6-1935]. Under the original Art. 10 the stamp duty for Articles of Association of a Company was fifty rupees, with similar exemption.

d. These words were substituted for the words "Seven rupees eight annas" by S. 7(6) of Beng. Act XII of 1935. [1-6-1935.]



(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.

15. **BOND** [as defined by section 2 (5)], not being a Debenture (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—  
 where the amount or value secured does not exceed Rs. 10 ;—Two annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Four annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100 ;—Eight annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200 ;—One rupee.  
 where it exceeds Rs. 200 and does not exceed Rs. 300 ;—One rupee fourteen annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400 ;—<sup>a</sup>[Three rupees.]  
 where it exceeds Rs. 400 and does not exceed Rs. 500 ;—<sup>b</sup>[Three rupees twelve annas.]  
 where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Four rupees eight annas.  
 where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Six rupees twelve annas.  
 where it exceeds Rs. 900 does not exceed Rs. 1,000 ;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.  
*See Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-bond (No. 34), Respondentia Bond (No. 56), Security-bond (No. 57).*

*Exemptions.*

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;  
 (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.
16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—  
 where the amount or value secured does not exceed Rs. 10 ;—Three annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Six annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100 ;—Twelve annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200 ;—One rupee eight annas.  
 where it exceeds Rs. 200 and does not exceed Rs. 300 ;—Two rupees four annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Three rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Three rupees twelve annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Four rupees eight annas.  
 where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.
17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—Seven rupees eight annas.  
*See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).*
13. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—  
 (a) where the purchase-money does not exceed Rs. 10 ;—<sup>c</sup>[Four annas].

- a. These words were *substituted* for the words "Two rupees eight annas" by S. 7 (8) (a) of Ben. Act XII of 1935. [1-6-1935.]  
 b. These words were *substituted* for the words "Three rupees two annas" by S. 7 (8) (b) of Ben. Act XII of 1935. [1-6-1935.]  
 c. These words were *substituted* for the words "Three annas" by S. 7 (9) (i) of Ben. Act XII of 1935. [1-6-1935.]



- (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;— a[Eight annas.]  
 (c) in any other case.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money, only.

\* \* \* \* \*

20. **CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—Two rupees.

\* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.— b[Twenty rupees.]

23. **CONVEYANCE** [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—Twelve annas.

where it exceeds Rs. 50 but does not exceed Rs. 100 ;—One rupee eight annas.

where it exceeds Rs. 100 but does not exceed Rs. 200 ;—Three rupees.

where it exceeds Rs. 200 but does not exceed Rs. 300 ;—Four rupees eight annas.

where it exceeds Rs. 300 but does not exceed Rs. 400 ;—Six rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500 ;—Seven rupees eight annas.

where it exceeds Rs. 500 but does not exceed Rs. 600 ;—Nine rupees.

where it exceeds Rs. 600 but does not exceed Rs. 700 ;—Ten rupees eight annas.

where it exceeds Rs. 700 but does not exceed Rs. 800 ;—Twelve rupees.

where it exceeds Rs. 800 but does not exceed Rs. 900 ;—Thirteen rupees eight annas.

where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;—Fifteen rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;—Seven rupees eight annas.

*Exemption.*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

**CO-PARTNERSHIP-DEED.** See Partnership (No. 46).

24. **COPY OR EXTRACT** certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;—c[One rupee.]

(ii) in any other case not falling within the provisions of section 6A—d[Two rupees.]

*Exemptions.*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed e[two rupees.]—The same duty as is payable on the original.

(b) in any other case not falling within the provisions of section 6A.— f[Two rupees.]

a. These words were substituted for the words "Six annas" by S. 7 (9) (ii) of Ben. Act XII of 1935. [1-6-1935.]

b. These words were substituted for the words "Twelve rupees eight annas" by S. 7 (10) of Beng. Act XII of 1935. [1-6-1935.]

c. Substituted for "Twelve annas" by S. 7 (11) (i) of Beng. Act XII of 1935. [1-6-1935.]

d. Substituted for "One rupee eight annas" by S. 7 (11) (ii), *ibid.*

e. Substituted for "one rupee eight annas" by S. 7 (12) (i) of Ben. Act XII of 1935. [1-6-1935.]

f. Substituted for "One rupee eight annas" by S. 7 (12) (ii), *ibid.*



*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

## 26. CUSTOMS BOND—

(a) where the amount does not exceed Rs. 1,000—The same duty as a Bottomry bond (No. 16) for such amount.

(b) in any other case—Ten rupees.

## 27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer ;—The same duty as a Bottomry Bond (No. 16) for the same amount.

(b) by delivery—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders : provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

*See also* Bond (No. 15) and section 8 and 55.

DECLARATION OF ANY TRUST. *See* Trust (No. 64).

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DEPOSIT OF TITLE-DEEDS. *See* Agreement relating to deposit of title-deeds, pawn or pledge (No. 6).

DISSOLUTION OF PARTNERSHIP. *See* Partnership (No. 46).

29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage— <sup>a</sup>[Five rupees.]

DOWER—Instrument of. *See* Settlement (No. 58).

DUPLICATE. *See* Counterpart (No. 25).

30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT. <sup>b</sup>[Under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884,—

(a) in the case of an advocate or vakil ;—Seven hundred and fifty rupees.

(b) in the case of an attorney—Five hundred rupees.

*Exemption.*

Entry of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court.

## 31. EXCHANGE OF PROPERTY—Instrument of—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT. *See* Copy (No. 24).

## 32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge or mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

a. Substituted for “Two rupees” by S. 7 (13) of Ben. Act XII of 1935. [1-6-1935.]

b. Inserted by S. 19 of the Indian Bar Councils Act, 1926 (XXXVIII of 1926).



(ii) if possession is not so given—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. **GIFT**—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

**HIRING AGREEMENT** or agreement for service. *See* Agreement (No. 5).

34. **INDEMNITY BOND**.—The same duty as a Security-bond (No. 57) for the same amount. **INSPECTORSHIP-DEED**. *See* Composition-deed (No. 22).

35. **LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;—The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year but not more than five years ;—The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered. Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.

#### *Exemptions*

(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one Hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a home-stead or tank.



- (b) Leases of fisheries granted under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889.

*Explanations.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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LETTER OF GURANTEE. *See* Agreement (No. 5).

38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—<sup>a</sup>[Fifteen rupees.]

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 ;—Thirty rupees.

<sup>b</sup>[(b) if not so accompanied—

(i) where the nominal share capital does not exceed one lakh of rupees—Eighty rupees.

(ii) where the nominal share capital exceeds one lakh of rupees—One hundred and thirty rupees.]

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. MORTGAGE-DEED, not being an Agreement relating to deposit of title-deeds, pawn or pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security-bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ;—The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanations.*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;—Twelve annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000—<sup>c</sup>[One rupee.]

*Exemptions.*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ;—One and a half annas.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—One and a half annas.

a. Substituted for "Twelve rupees eight annas" by S. 7 (14) of Beng. Act XII of 1935. (1-6-35.)

b. Substituted by S. 7 (15) of Ben. Act XII of 1935 [1-6-1935] for original clause (b) which was :—" (b) if not so accompanied—Eighty rupees."

c. Substituted for "Twelve annas," by S. 7 (16) of Ben. Act XII of 1935. [1-6-1935.]



(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100 ;—<sup>a</sup>[Four annas.]

and for every Rs. 100 or part thereof secured in excess of Rs. 100.—<sup>a</sup>[Four annas.]

42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—Two rupees.

*See also* Protest of Bill or Note (No. 50).

43. **NOTE OR MEMORANDUM**, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees ;—<sup>b</sup>[Four annas.]

<sup>c</sup>[(b) of any stock or marketable security exceeding in value twenty rupees but not being a Government security ;—Two annas for every Rs. 5,000 or part thereof of the value of the stock or security.]

(c) of a Government security—Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.]

44. **NOTE OF PROTEST BY THE MASTER OF A SHIP**.—One rupee.

*See also* Protest by the Master of a Ship (No. 51).

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45. **PARTITION**—Instrument of [as defined by section 2 (15).]—The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares than one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than <sup>d</sup>[one rupee].

(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ;

(c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed the duty on such instrument shall not exceed <sup>d</sup>[one rupee].

46. **PARTNERSHIP**—

**A.—Instrument of—**

(a) where the capital of the partnership does not exceed Rs. 500 ;—Five rupees.

(b) in any other case—Twenty rupees.

**B.—Dissolution of—Ten rupees.**

**PAWN OR PLEDGE.** *See* Agreement relating to deposit of title-deeds, pawn or pledge (No. 6).

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a. *Substituted* for “Three annas” by S. 7 (17) of Ben. Act XII of 1935. [1-6-1935.]

b. *Substituted* for “Three annas” by S. 7 (18) (i), *ibid.*

c. Clauses (b) and (c) were *substituted* by S. 7 (18) (ii) of Ben. Act XII of 1935 for clause (b) which was :—“(b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of fifteen rupees two annas for every Rs. 10,000 or part thereof the value of the stock or security.”

d. *Substituted* for “twelve annas” by S. 7 (19) of Ben. Act XII of 1935. [1-6-1935.]



**48. POWER-OF-ATTORNEY** [as defined by section 2 (21)], not being a proxy—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—<sup>a</sup>[One rupee.]
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—One rupee.
- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;—<sup>b</sup>[Two rupees.]
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;—<sup>c</sup>[Ten rupees.]
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—<sup>d</sup>[Twenty rupees.]
- (f) when given for consideration and authorizing the attorney to sell any immoveable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.
- (g) in any other case—<sup>e</sup>[Two rupees] for each person authorized.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation*—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.

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**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.—Two rupees.**51. PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—Two rupees.

*See also* Note of Protest by the Master of a Ship (No. 44).

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**54. RECONVEYANCE OF MORTGAGED PROPERTY**—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;—The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.

- (b) in any other case—Fifteen rupees.

**55. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount or value as set forth in the release.

- (b) in any other case—<sup>f</sup>[Ten rupees.]

**56. RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

**REVOCATION OF ANY TRUST OR SETTLEMENT.** *See* Settlement (No. 58) ; Trust (No. 64).

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- a. Substituted for “Twelve annas” by S. 7 (20) (i) of Ben. Act XII of 1935. [1-6-1935.]
  - b. Substituted for “One rupee eight annas” by S. 7 (20) (ii), *ibid.*
  - c. Substituted for “Seven rupees eight annas” by S. 7 (20) (iii), *ibid.*
  - d. Substituted for “Fifteen rupees” by S. 7 (20) (iv), *ibid.*
  - e. Substituted for “One rupee eight annas” by S. 7 (20) (v), *ibid.*
  - f. Substituted for “Seven rupees eight annas” by S. 7 (21) of Ben. Act XII of 1935. [1-6-1935.]



**57. SECURITY-BOND OR MORTGAGE-DEED**, executed by way of security a[for the due discharge of a liability or] for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for the amount secured.
- (b) in any other case—b[Ten rupees.]

*Exemptions.*

Bond or other instrument, when executed—

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility shall not be less than a specified sum per mensem ;
- (c) under No. 3-A of the rules made by the c[Provincial Government of Bombay] under section 70 of the Bombay Irrigation Act, 1879 ;
- (d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;
- (e) executed by d[servants of the Crown] or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

**58. SETTLEMENT—**

A.—Instrument of (including a deed of dower)—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement : Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed e[one rupee.]

*Exemptions.*

- (a) Deed of dower executed on the occasion of a marriage between Muhammadans.
- (b) Hludassa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.

B.—Revocation of—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.

*See also Trust (No. 64).*

**59. SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1913.—One and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

- (a) one and a half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full, subsequently issued an addition to its subscribed capital, one and a half per centum of the additional capital so issued.

- 
- a. Inserted by S. 2 (i) of Ben. Act VII of 1939. [29-6-1939.]
  - b. Substituted for "Seven rupees eight annas" by S. 7 (22) of Ben. Act XII of 1935.[1-6-1935.]
  - c. Substituted for "Governor of Bombay in Council" by A. O.
  - d. Substituted for "officers of Government" by A. O.
  - e. Substituted for "twelve annas" by S. 7 (23) of Ben. Act XII of 1935. [1-6-1935.]



**61. SURRENDER OF LEASE—**

- (a) when the duty with which the lease is chargeable does not exceed seven rupees eight annas ;—The duty with which such lease is chargeable.
- (b) in any other case—Seven rupees eight annas.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

**62. TRANSFER (whether with or without consideration)—**

- (a) of shares in an incorporated company or other body corporate ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
- (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
- (c) of any interest secured by a bond, mortgage-deed a[in respect of which duty has been paid under Article No. 40] or policy of insurance,—
  - (i) if the duty on Such bond, mortgage-deed or policy does not exceed five rupees ;  
—The duty with which such bond, mortgage-deed or policy or insurance is chargeable.
  - (ii) in any other case—b[Ten rupees.]
- (d) of any property under the Administrator-General's Act, 1913, section 25 ;—Fifteen rupees.
- (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.—Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

Transfer by endorsement—

- (a) of a bill of exchange, cheque or promissory note ;
  - (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;
  - (c) of a policy of insurance ;
  - (d) of securities of the c[Central Government].
- See also section 8.*

**63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.***Exemption.*

Transfer of any lease exempt from duty.

**64. TRUST—**

**A.**—Declaration of—of, or concerning, any property when made by any writing not being a Will—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty-two rupees eight annas.

**B.**—Revocation of—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

*See also Settlement (No. 58).*

**VALUATION.** *See Appraisement (No. 8).*

**VAKIL.** *See Entry as a Vakil (No. 30).*

**65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—d[Eight annas.]**

a. *Inserted by S. 2 (ii) of Ben. Act VII of 1939. [29-6-1939.]*

b. *Substituted for "Seven rupees eight annas" by S. 7 (24) of Ben. Act XII of 1935. [1-6-1935.]*

c. *Substituted by A. O.*

d. *Substituted for "Six annas" by S. 7 (25) of Ben. Act II of 1935. [1-6-1935.]*



**BIHAR.**

*Note.*—(i) All stamp duties leviable under the Indian Stamp Act, 1899, as amended from time to time in its application to the Province of Bihar shall, except in respect of Bills of exchange, Cheques, Promissory notes, Bills of lading, Letters of credit, Policies of insurance, Proxies and Receipts, be increased by a surcharge at the rate specified in the Schedule annexed hereto.

(ii) The provisions of the Indian Stamp Act, 1899, as amended from time to time in its application to the Province of Bihar, save in so far as they are inconsistent with anything contained in Part II of the Bihar Entertainments, Court-fees and stamps (Surcharge Amendment) Act, 1948, shall apply to the said Bihar Act.

**THE SCHEDULE.****RATES OF SURCHARGE.**

1. On every whole rupee—Six annas per rupee.
2. (a) On a fraction of a rupee not exceeding 4 annas—Two annas.
- (b) On a fraction of a rupee exceeding 4 annas, but not exceeding 8 annas—Three annas.
- (c) On a fraction of a rupee exceeding 8 annas, but not exceeding 12 annas—Five annas.
- (d) On a fraction exceeding 12 annas, but less than 16 annas—Six annas.

*Example*—On a duty of Rs. 12-8-0, the surcharge will be  $(12 \times 6) + 3$  annas, i.e., Rs. 4-11-0 and the total duty will be Rs. 17-3-0.

—For this Note and Schedule see the Bihar Entertainments, Court-fees and Stamps (Surcharge Amendment) Act, 1948 (Bihar Act XXV of 1948),<sup>a</sup> Ss. 5 and 6.

**SCHEDULE IA.****STAMP-DUTY ON CERTAIN INSTRUMENTS UNDER THE BIHAR STAMP (AMENDMENT) ACT, 1937 (BIHAR ACT VI OF 1937).**

(See section 3, first proviso inserted by Bihar Act VI of 1937.)

[*Note.*—The articles in Schedule IA are numbered so as to correspond with similar articles in Schedule I.]

1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book), or on a separate piece of paper when such book or paper is left in the creditor's possession :—Two annas.

Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest, or to deliver any goods or other property.

2. **ADMINISTRATION-BOND**, including a bond given under section 291, 375 and 376 of the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873,—
  - (a) where the amount does not exceed Rs. 1,000, for every Rs. 100 or part thereof ;—One rupee.

(b) in any other case—The duty payable under clause (a) for the first Rs. 1,000, and, in addition, the same duty as on a Bond (No. 15) for the portion in excess of Rs. 1,000.

3. **ADOPTION-DEED**, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.—Twenty rupees.

**ADVOCATE.** See Entry as an Advocate (No. 30).

4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.—Two rupees.

*Exemptions*

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment under the Indian Army Act, 1911, or the Indian Air Force Act, 1932 ;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

a. For the text of Sections 5, 6 and Schedule of this Bihar Act, see Appendix H.

b. Schedule IA was inserted by S. 13 of the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), [1:1-1938].



## 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange ;—Three annas.  
 (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of fifteen rupees, one and a half annas for every Rs. 10,000 or part thereof, of the value of the security or share.  
 (c) if not otherwise provided for—Twelve annas.

*Exemptions.*

## Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;  
 (b) made in the form of tenders to the Central Government for, or relating to, any loan ;  
 (c) made under the European Vagrancy Act, 1874, section 17.

AGREEMENT TO LEASE—*See* Lease (No. 35).

## 6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or  
 (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—  
 (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

	If drawn singly.	If drawn in set of two for each part of the set.	If drawn in set of three for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed Rs. 100.	0 3 0	0 2 0	0 1 0
(ii) when the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200.	0 4 6	0 3 0	0 1 0
(iii) when it exceeds Rs. 200 but does not exceed Rs. 400.	0 9 0	0 4 6	0 3 0
when it exceeds Rs. 400 but does not exceed Rs. 600 ;	0 13 6	0 7 6	0 4 6
when it exceeds Rs. 600 but does not exceed Rs. 800 ;	1 2 0	0 9 0	0 6 0
when it exceeds Rs. 800 but does not exceed Rs. 1,000 ;	1 6 6	0 12 0	0 7 6
when it exceeds Rs. 1,000 but does not exceed Rs. 1,200 ;	1 11 0	0 13 6	0 9 0
when it exceeds Rs. 1,200 but does not exceed Rs. 1,600 ;	2 4 0	1 2 0	0 12 0
when it exceeds Rs. 1,600 but does not exceed Rs. 2,500 ;	3 6 0	1 11 0	1 2 0
when it exceeds Rs. 2,500 but does not exceed Rs. 5,000 ;	6 12 0	3 6 0	2 4 0
when it exceeds Rs. 5,000 but does not exceed Rs. 7,500 ;	10 0 0	5 1 0	3 6 0
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000 ;	13 8 0	6 12 0	4 8 0
when it exceeds Rs. 10,000 but does not exceed Rs. 15,000 ;	20 4 0	10 2 0	6 12 0
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000 ;	27 0 0	13 8 0	9 0 0
when it exceeds Rs. 20,000 but does not exceed Rs. 25,000 ;	33 12 0	16 14 0	11 4 0
when it exceeds Rs. 25,000 but does not exceed Rs. 30,000 ;	40 8 0	20 4 0	13 8 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	13 8 0	6 12 0	4 8 0



(b) if such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i), clause (a) (ii) or clause (a) (iii) for the amount secured.

7. **APPOINTMENT IN EXECUTION OF A POWER**, whether of trustees or of property, movable or immovable, where made by any writing not being a Will.—Twenty-five rupees.

8. **APPRAISEMENT OR VALUATION** made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.

(b) in any other case—Seven rupees eight annas.

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. **APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11)—Seven rupees eight annas.

*Exemptions.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

10. **ARTICLES OF ASSOCIATION OF A COMPANY**.—Fifty rupees.

*Exemption.*

Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

See also Memorandum of Association of a Company (No. 39).

11. **ARTICLES OF CLERKSHIP** or contract, whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.—Two hundred and fifty rupees.

**ASSIGNMENT**, See Conveyance (No. 23), Transfer (No. 62), and Transfer of lease (No. 63) as the case may be.

**ATTORNEY**. See Entry as an Attorney (No. 30) and Power-of-attorney (No. 48).

**AUTHORITY TO ADOPT**. See Adoption-deed (No. 3).

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—Seven rupees eight annas.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Eight annas subject to a maximum of fifty rupees.

\* \* \* \* \*

15. **BOND** [as defined by section 2 (5)], not being a Debenture (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—

where the amount or value secured does not exceed Rs. 10 ;—Two annas.

where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Four annas.

where it exceeds Rs. 50 and does not exceed Rs. 100 ;—Ten annas.

where it exceeds Rs. 100 and does not exceed Rs. 200 ;—One rupee four annas.

where it exceeds Rs. 200 and does not exceed Rs. 300 ;—Two rupees four annas.

where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Three rupees.

where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Three rupees twelve annas.

where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Four rupees eight annas.



where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.

*See Administration-Bond (No. 2), Bond (No. 15), Customs Bond (No. 26), Indemnity-bond (No. 34), Respondentia Bond (No. 56), Security-bond (No. 57).*

*Exemptions.*

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

\* \* \* \* \*

17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—Ten rupees.

*See also Release (No. 55), Revocation of Settlement (no. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).*

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—

- (a) where the purchase-money does not exceed Rs. 10 ;—Three annas.
- (b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25 ;—Six annas.
- (c) in any other case—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

\* \* \* \* \*

20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—Two rupees.

\* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit, of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.—Fifteen rupees.

23. **CONVEYANCE** not being a Transfer charged or exempted under No. 62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—Twelve annas.

where it exceeds Rs. 50 but does not exceed Rs. 100 ;—One rupee eight annas.  
 where it exceeds Rs. 100 but does not exceed Rs. 200 ;—Three rupees.  
 where it exceeds Rs. 200 but does not exceed Rs. 300 ;—Four rupees eight annas.  
 where it exceeds Rs. 300 but does not exceed Rs. 400 ;—Six rupees.  
 where it exceeds Rs. 400 but does not exceed Rs. 500 ;—Seven rupees eight annas.  
 where it exceeds Rs. 500 but does not exceed Rs. 600 ;—Nine rupees.  
 where it exceeds Rs. 600 but does not exceed Rs. 700 ;—Ten rupees eight annas.  
 where it exceeds Rs. 700 but does not exceed Rs. 800 ;—Twelve rupees.  
 where it exceeds Rs. 800 but does not exceed Rs. 900 ;—Thirteen rupees eight annas.  
 where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;—Fifteen rupees.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Seven rupees eight annas.

*Exemption*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.  
**CO-PARTNERSHIP-DEED.** *See Partnership (No. 46).*



24. **COPY OR EXTRACT**, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;—Twelve annas.

(ii) in any other case—One rupee eight annas.

*Exemptions.*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas.—The same duty as is payable on the original.

(b) in any other case—One rupee eight annas.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. **CUSTOM-BOND**—

(a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.

(b) in any other case—Ten rupees.

27. **DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer ;—The same duty as a Bond (No. 15) for the same amount.

(b) by delivery—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders ; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and sections 8 and 55.

**DECLARATION OF ANY TRUST.** See Trust (No. 64).

**DEPOSIT OF TITLE-DEEDS**—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

**DISSOLUTION OF PARTNERSHIP.**—See Partnership (No. 46).

29. **DIVORCE.**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage—Twenty rupees.

*Exemption.*

An instrument of divorce by which a Muslim effects the dissolution of his or her marriage.

**DOWER.**—Instrument of.—See Settlement (No. 58).

**DUPLICATE**—See Counterpart (No. 25).

30. **ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT**, under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners' Act, 1884—

(a) in the case of an Advocate—Seven hundred and fifty rupees.

(b) in the case of an Attorney—Five hundred rupees.

a. This exemption was inserted by section 2 of the Bihar Act IV of 1938. [13-7-1938.]



31. **EXCHANGE OF PROPERTY.**—Instrument of.—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** *See Copy ...*(No. 24).

32. **FURTHER CHARGE.**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. **GIFT.**—Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)—

(i) when the value of the gift does not exceed Rs. 1,000.—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

(ii) when it exceeds Rs. 1,000 but does not exceed Rs. 10,000.—Rs. 15 for the first thousand rupees and Rs. 10 for every Rs. 500 or part thereof by which the value of the gift exceeds Rs. 1,000.

(iii) when it exceeds Rs. 10,000.—The fee under clause (ii) and, in addition, Rs. 15 for every Rs. 500 or part thereof by which the value of the gift exceeds Rs. 10,000.

**HIRING AGREEMENT** or agreement for service. *See Agreement* (No. 5).

34. **INDEMNITY-BOND**—The same duty as a Security Bond (No. 57) for the same amount.

**INSPECTORSHIP-DEED.**—*See Composition-deed* (No. 22).

35. **LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of not less than one year ;—The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and, not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of one and a half times the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to five times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to eight times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal to one-fourth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.



(viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee.

*Exemption.*

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

*Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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**LETTER OF GUARANTEE.** See Agreement (No. 5).

38. **LETTER OF LICENSE**, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—Fifteen rupees.

39. **MEMORANDUM OF ASSOCIATION OF A COMPANY**—

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913—Thirty rupees.

(b) if not so accompanied—Eighty rupees.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. **MORTGAGE-DEED**, not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bond (No. 15), Mortgage or a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ;—The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article ;

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;—Twelve annas.  
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000—Ditto.



*Exemption*

- (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.
- (2) Letter of hypothecation accompanying a bill of exchange.
41. **MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage or a crop, whether the crop is or is not in existence at the time of the mortgage—
- (a) when the loan is repayable not more than three months from the date of the instrument—  
for every sum secured not exceeding Rs. 200 ;—One and-a-half annas.  
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—One and-a-half annas.
- (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—  
for every sum secured not exceeding Rs. 100 ;—Three annas.  
and for every Rs. 100 or part thereof secured in excess of Rs. 100.—Ditto.
42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—  
One rupee eight annas.
- See also* Protest of Bill or Note (No. 50).
43. **NOTE OR MEMORANDUM**, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—
- (a) of any goods exceeding in value twenty rupees ;—Three annas.
- (b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.
44. **NOTE OF PROTEST BY THE MASTER OF A SHIP**—One rupee.  
*See also* Protest by the Master of a Ship (No. 51).
45. **PARTITION**.—Instrument of [as defined by section 2 (15)].—The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.  
*N.B.*—The largest shares remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated ;  
Provided always that—(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee ; (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ; (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee.
46. **PARTNERSHIP**—
- A.—Instrument of—
- (a) where the capital of the partnership does not exceed Rs. 500 ;—Five rupees.
- (b) in any other case—Twenty rupees.
- B.—Dissolution of—Ten rupees.
- PAWN OR PLEDGE**—*See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).



**48. POWER-OF-ATTORNEY** [as defined by section 2 (21)], not being a Proxy—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—Twelve annas.
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—Ditto.
- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;—One rupee eight annas.
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;—Seven rupees eight annas.
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—Fifteen rupees.
- (f) when given for consideration and authorizing the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.
- (g) in any other case—One rupee eight annas for each person authorized.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

\* \* \* \* \*

**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonour of a bill of exchange or promissory note—Two rupees.

**51. PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—Two rupees.

*See also* Note of Protest by the Master of a Ship (No. 44).

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**54. RECONVEYANCE OF MORTGAGED PROPERTY**—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;—The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.
- (b) in any other case—Fifteen rupees.

**55. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as Bond (No. 15) for such amount or value as set forth in the release.
- (b) in any other case—Seven rupees eight annas.

**56. RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination—The same duty as a Bond (No. 15) for the amount of the loan secured.

**REVOCATION OF ANY TRUST OR SETTLEMENT.** *See* Settlement (No. 58), Trust (No. 64).

**57. SECURITY-BOND OR MORTGAGE-DEED**, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for the amount secured.
- (b) in any other case—Seven rupees eight annas.



*Exemptions.*

Bond or other instrument, when executed—

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility shall not be less than a specified sum per mensem ;
- (c) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances ;
- (d) executed by officers of the Crown or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

## 58. SETTLEMENT—

A.—Instrument of (Including a deed of dower—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement : Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Muhammadans.

B.—Revocation of—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.

See also Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913 (VII of 1913).—One and a half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

- (a) one and a half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued.

\* \* \* \* \*

## 61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas ;—The duty with which such lease is chargeable.
- (b) in any other case—Seven rupees eight annas.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

## 62. TRANSFER (whether with or without consideration)—

- (a) of shares in an incorporated company or other body corporate ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
- (b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
- (c) of any interest secured by a bond, mortgage-deed or policy of insurance,—
  - (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;—The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
  - (ii) in any other case—Seven rupees eight annas.



(d) of any property under the Administrator-General's Act, 1913, section 25 ;—Twenty rupees.

(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.—Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

**Transfer by endorsement—**

- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;
- (c) of a policy of insurance ;
- (d) of securities of the Central Government.

*See also section 8.*

63. **TRANSFER OF LEASE** by way of assignment, and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

64. **TRUST—**

A.—**DECLARATION OF**—of, or concerning, any property when made by any instrument not being a Will.—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas.

B.—**REVOCATION OF**—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

*See also Settlement (No. 58).*

*Exemption.*

Charitable and religious trusts including wakf alalaulad.

**VALUATION.** *See Appraisement (No. 8).*

65. **WARRANT FOR GOODS**, that is to say, instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Six annas

**SCHEDULE IA.**

**STAMP-DUTY ON CERTAIN INSTRUMENTS UNDER THE CENTRAL PROVINCES AND BERAR INDIAN STAMP (AMENDMENT) ACT, 1939**

*(See section 3, First Proviso.)*

*(Note.—This articles in Schedule I-A are numbered so as to correspond with similar articles in Schedule I.)*

1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession :—Two annas.

Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest, or to deliver any goods or other property.

2. **ADMINISTRATION-BOND**, including a bond given under section 291, 375 or 376 of the Indian Succession Act, 1925, (XXXIX of 1925), or section 6 of the Government Savings Banks Act, 1873 (V of 1873),—

(a) where the amount does not exceed Rs. 1,000, for every Rs. 1000 or part thereof ;—One rupee five annas.

(b) in any other case—The duty payable under clause (a) for the first Rs. 1,000, and, in addition, the same duty as on a Bond (No. 15) for the portion in excess of Rs. 1,000.

a. Scheduled IA was substituted by S. 3 of the Central Provinces and Berar Indian Stamp (Amendment) Act, 1948 (C. P. and Berar Act VI of 1948). [31-3-1948.]



3. **ADOPTION-DEED**, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.—Twenty-six rupees ten annas. **ADVOCATE**, see Entry as an Advocate (No. 30).
4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Two rupees ten annas.

*Exemptions.*

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment under the Indian Army Act, 1911 (VIII of 1911), or the Indian Air Force Act, 1932 (XIV of 1932) ;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

- (a) if relating to the sale of a bill of exchange—Four annas.
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of Twenty rupees one and a half annas for every Rs. 10,000 or part thereof, of the value of the security or share.
- (c) if not otherwise provided for. . One rupee.

*Exemptions.*

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;
- (b) made in the form of tenders to the Central Government for, or relating to, any loan ;
- (c) made under the European Vagrancy Act, 1874 (IX of 1874), section 17.

**AGREEMENT TO LEASE**, see Lease (No. 35).

6. **AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—

- (1) the deposits of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or
- (2) the pawn or pledge of movable property, where such deposit, pawn, or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—
- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

	If drawn singly.			If drawn in set of two for each part of the set.			If drawn in set of three for each part of the set.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
(i) when the amount of the loan or debt does not exceed Rs. 100 :	0	4	0	0	2	0	0	1	0
(ii) when the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200 ;	0	6	0	0	4	0	0	1	6
(iii) when it exceeds—									
Rs. 200 but does not exceed Rs. 400 ..	0	12	0	0	5	6	0	4	0
Rs. 400 Do. Rs. 600 ..	1	1	6	0	9	6	0	5	6
Rs. 600 Do. Rs. 800 ..	1	8	0	0	12	0	0	8	0
Rs. 800 Do. Rs. 1,000 ..	1	13	6	1	0	0	0	9	6
Rs. 1,000 Do. Rs. 1,200 ..	2	4	0	1	1	6	0	12	0
Rs. 1,200 Do. Rs. 1,600 ..	3	0	0	1	8	0	1	0	0
Rs. 1,600 Do. Rs. 2,500 ..	4	8	0	2	4	0	1	8	0
Rs. 2,500 Do. Rs. 5,000 ..	9	0	0	4	8	0	3	0	0
Rs. 5,000 Do. Rs. 7,500 ..	13	5	0	6	12	0	4	8	0
Rs. 7,500 Do. Rs. 10,000 ..	18	0	0	9	0	0	6	0	0
Rs. 10,000 Do. Rs. 15,000 ..	27	0	0	13	8	0	9	0	0
Rs. 15,000 Do. Rs. 20,000 ..	36	0	0	18	0	0	12	0	0
Rs. 20,000 Do. Rs. 25,000 ..	45	0	0	22	9	0	15	0	0
Rs. 25,000 Do. Rs. 30,000 ..	54	0	0	27	0	0	18	0	0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	18	0	0	9	0	0	6	0	0



(b) if such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i), clause (a) (ii) or clause (a) (iii) for the amount secured.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by an writing not being a will.—Thirty-three rupees five annas.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.

(b) in any other case.—Ten rupees.

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being articles of clerkship (No. 11).

*Exemption.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (XIX of 1850), or by which a person is apprenticed by or at the charge of any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY—Sixty-six rupees ten annas.

*Exemption.*

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913 (VII of 1913).

See also Memorandum of Association of a Company (No. 39).

11. ARTICLES OF CLERKSHIP OR CONTRACT, whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. Three hundred and thirty-three rupees five annas.

ASSIGNMENT, see Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

ATTORNEY, see Entry as an Attorney (No. 30) and Power-of-Attorney (No. 48).

AUTHORITY TO ADOPT, see Adoption-Deed (No. 3).

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property which the award relates as set forth in such award does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—Ten rupees.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Ten annas subject to a maximum of sixty-six rupees ten annas.

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15. BOND, as defined by section 2 (5) not being a Debenture (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 (VII of 1870),—

where the amount or value secured does not exceed Rs. 10 ;—Two annas.

where it exceeds Rs. 10 and does not exceed Rs. 50—Five annas.

where it exceeds Rs. 50 and does not exceed Rs. 100—Ten annas.

where it exceeds Rs. 100 and does not exceed Rs. 200—One rupee five annas.

where it exceeds Rs. 200 and does not exceed Rs. 300—Two rupees.

where it exceeds Rs. 300 and does not exceed Rs. 400—Three rupees five annas.

where it exceeds Rs. 400 and does not exceed Rs. 500—Four rupees ten annas.

where it exceeds Rs. 500 and does not exceed Rs. 600—Six rupees.

where it exceeds Rs. 600 and does not exceed Rs. 700—Seven rupees.

where it exceeds Rs. 700 and does not exceed Rs. 800—Eight rupees.

where it exceeds Rs. 800 and does not exceed Rs. 900—Nine rupees.

where it exceeds Rs. 900 and does not exceed Rs. 1,000—Ten rupees.

and for every Rs. 500 or part thereof in excess of Rs. 10,000.—Five rupees.



See Administration Bond (No. 2), Bond (No. 15), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).

*Exemptions*

**BOND**, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (III of 1876), section 99, for the due performance of their duties under that Act ;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

\* \* \* \* \*

17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—Thirteen rupees five annas.

See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—

- (a) where the purchase-money does not exceed Rs. 100—Four annas.
- (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;—Eight annas.
- (c) In any other case.. The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

\* \* \* \* \*

20. **CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.

\* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.—Twenty rupees.

23. **CONVEYANCE** not being a transfer charged or exempted under No. 62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—Ten annas.

where it exceeds—

Rs. 50	but does not exceed	Rs. 100	—One rupee five annas.
Rs. 100	do.	Rs. 200	—Two rupees ten annas.
Rs. 200	do.	Rs. 300	—Four rupees ten annas.
Rs. 300	do.	Rs. 400	—Seven rupees five annas.
Rs. 400	do.	Rs. 500	—Ten rupees.
Rs. 500	do.	Rs. 600	—Twelve rupees.
Rs. 600	do.	Rs. 700	—Fourteen rupees.
Rs. 700	do.	Rs. 800	—Sixteen rupees.
Rs. 800	do.	Rs. 900	—Eighteen rupees.
Rs. 900	do.	Rs. 1,000	—Twenty rupees

and for every Rs. 500 or part thereof in excess of Rs. 1,000—Ten rupees.

*Exemption.*

Assignment of copyright under the Indian Copyright Act, 1914 (III of 1914), section 5.

**CO-PARTNERSHIP-DEED**, see Partnership (No. 46).

24. **COPY OR EXTRACT**, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

- (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;—One rupee.

- (ii) in any other case.. Two rupees.



*Exemptions.*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas.—The same duty as is payable on the original.

(b) in any other case—Two rupees.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. **CUSTOMS-BOND**—

(a) where the amount does not exceed Rs. 1,000..The same duty as a Bond (No. 15) for such amount.

(b) in any other case..Thirteen rupees five annas.

27. **DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer.—The same duty as a Bond (No. 15) for the same amount.

(b) by delivery..The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders : provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15), and sections 8 and 55.

**DECLARATION OF ANY TRUST**, see Trust (No. 64).

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28. **DEPOSIT OF TITLE-DEEDS**, see Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

**DISSOLUTION OF PARTNERSHIP**, See Partnership (No. 46).

29. **DIVORCE, INSTRUMENT OF**, that is to say, any instrument by which any person effects the dissolution of his marriage.—Twenty six rupees ten annas.

**DOWER, INSTRUMENT OF**, see Settlement (No. 58).

**DUPLICATE**, see Counterpart (No. 25).

30. **ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT**, under the Indian Bar Councils Act, 1926 (XXXVIII of 1926), or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioner's Act, 1884 (IX of 1884)—

(a) in the case of an Advocate—Eight hundred and thirty three rupees five annas.

(b) in the case of an Attorney—Four hundred and sixteen rupees ten annas.

31. **EXCHANGE OF PROPERTY**—Instrument of—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT**, see Copy (No. 24).

32. **FURTHER CHARGE**, Instrument of, that is to say, any instrument imposing a further charge on mortgage property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession)—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.



(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

- (i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) (less the duty already paid on such original mortgage and further charge.
- (ii) If possession is not so given—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT—Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)—

- (i) when the value of the gift does not exceed Rs. 1,000—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
- (ii) when it exceeds Rs. 1,000 but does not exceed Rs. 10,000 ;—Rs. 20 for the first thousand rupees and Rs. 13-5-0 for every Rs. 500 or part thereof by which the value of the gift exceeds Rs. 1,000.
- (iii) when it exceeds Rs. 10,000—The duty under clause (ii) and in addition, Rs. 20 for every Rs. 500 or part thereof by which the value of the gift exceeds Rs. 10,000.

HIRING AGREEMENT OR AGREEMENTS FOR SERVICE, see Agreement (No. 5).

34. INDEMNITY-BOND—The same duty as a Security Bond (No. 57) for the same amount.

INSPECTORSHIP-DEED, see Composition Deed (No. 22).

35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

- (i) where the lease purports to be for a term of less than one year ;—The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
- (ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.
- (iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of one and half times the average annual rent reserved.
- (iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
- (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to five times the amount or value of the average annual rent reserved.
- (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one-hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to eight times the amount or value of the average annual rent reserved.
- (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal to one-fourth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.
- (viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :



Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee five annas.

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

*Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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LETTER OF GUARANTEE, see Agreement (No. 5).

39. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—Twenty rupees.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 (VII of 1913).—Forty rupees.

(b) if not so accompanied—One hundred and six rupees ten annas.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913 (VII of 1913).

46. MORTGAGE-DEED, not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bond (No. 15), Mortgage of a Crop (No. 41). Respondentia Bond (No. 56), or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—

where the amount secured by such deed does not exceed Rs. 50 ;—Ten annas.

where it exceeds Rs. 50 but does not exceed Rs. 100—One rupee five annas.

where it exceeds Rs. 100 but does not exceed Rs. 200—Two rupees ten annas.

where it exceeds Rs. 200 but does not exceed Rs. 300—Four rupees.

where it exceeds Rs. 300 but does not exceed Rs. 400—Five rupees five annas.

where it exceeds Rs. 400 but does not exceed Rs. 500—Six rupees ten annas.

where it exceeds Rs. 500—The same duty as a Conveyance (No. 23) for a consideration equal to the amount received by such deed.

(b) when possession is not given or agreed to be given as aforesaid—

where the amount secured does not exceed Rs. 10—Two annas.

where it exceeds Rs. 10 but does not exceed Rs. 50—Five annas.

where it exceeds Rs. 50 but does not exceed Rs. 100—Ten annas.

where it exceeds Rs. 100 but does not exceed Rs. 200—One rupee five annas.

where it exceeds Rs. 200 but does not exceed Rs. 300—Two rupees.

where it exceeds Rs. 300 but does not exceed Rs. 400—Two rupees ten annas.

where it exceeds Rs. 400 but does not exceed Rs. 500—Three rupees five annas.

where it exceeds Rs. 500—The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.*—A mortgagor, who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article ;

(c) when a collateral or auxiliary or additional or substituted security ; or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000—One rupee.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.—One rupee.

*Exemptions.*

(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.



41. **MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—
- (a) when the loan is repayable not more than three months from the date of the instrument—  
for every sum secured not exceeding Rs. 200—One and a half annas.  
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—One and a half annas.
  - (b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—  
for every sum secured not exceeding Rs. 100—Four annas.  
and for every Rs. 100 or part thereof secured in excess of Rs. 100—Four annas.
42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a notary public in the execution of the duties of his office, or by any other person lawfully acting as a notary public.—Two rupees.
- See also Protest of Bill or Note (No. 50).
43. **NOTE OF MEMORANDUM** sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—
- (a) of any goods exceeding in value twenty rupees—Four annas.
  - (b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of twenty rupees two annas for every Rs. 10,000 or part thereof of the value of the stock or security.
44. **NOTE OF PROTEST BY THE MASTER OF A SHIP**—One rupee five annas.  
See also Protest by the Master of a Ship (No. 51).
45. **PARTITION, INSTRUMENT OF** [as defined by section 2 (15)].—The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
- N.B.*—The largest shares remaining after the property is partitioned (for if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :  
Provided always that—
- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee five annas.
  - (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.
  - (c) where a final order or effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee five annas.
46. **PARTNERSHIP**—
- A.—Instrument of—
    - (a) where the capital of the partnership does not exceed Rs. 500 ;—Six rupees ten annas.
    - (b) in any other case—Twenty-six rupees ten annas.
  - B.—Dissolution of—
- PAWN OR PLEDGE**, see Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).—Thirteen rupees five annas.
- \* \* \* \* \*
48. **POWER-OF-ATTORNEY** as defined by Section 2 (21), not being a Proxy (No. 52).—
- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—One rupee.
  - (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (XV of 1882) ;
  - (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;—Two rupees.



- (d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;—Ten rupees.
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally :—Twenty rupees.
- (f) when giving for consideration and authorizing the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.
- (g) in any other case—Two rupees for each person authorised.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N. B.*—The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908 (XVI of 1908).

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50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.—Two rupees ten annas.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

*See also* Note of Protest by the Master of a Ship (No. 44).

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54. RECONVEYANCE OF MORTGAGED PROPERTY —

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ; —The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.

(b) in any other case—Twenty rupees.

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property —

(a) if the amount or value of the claim does not exceed Rs. 1,000 ; — The same duty as a Bond (No. 15) for such amount or value as set forth in the release.

(b) in any other case—Ten rupees.

56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. — The same duty as a Bond (No. 15) for the amount of the loan secured.

REVOCATION OF ANY TRUST OR SETTLEMENT —*See* Settlement (No. 58); Trust (No. 65).

57. SECURITY BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—

(a) when the amount secured does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for the amount secured.

(b) in any other case—Ten rupees.



*Exemptions.*

Bond or other instrument, when executed —

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Bengal Act III of 1876), section 99, the due performance of their duties under that Act ;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem ;
- (c) by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884) ; or by their sureties, as security for the repayment of such advances ;
- (d) by officers of the Crown or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

## 8. SETTLEMENT —

A.—Instrument of (including a deed of dower)—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement :

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Muhammadans.

B.—Revocation of — The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding twenty rupees.

See also Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913 (VII of 1913).—One and a half times the duty payable on a Conveyance (No. 23), for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share Warrant when issued by a company in pursuance of the Indian Companies Act 1913 (VII of 1913), section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of —

- (a) one and a half per centum of the whole subscribed capital of the company, or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued.

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## 61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable does not exceed seven rupees eight annas ;—The duty with which such lease is chargeable.
- (b) in any other case—Ten rupees.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

## 62. TRANSFER (whether with or without consideration) —

- (a) of shares in an incorporated company or other body corporate ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.



- (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
- (c) of any interest secured by a bond, mortgage-deed or policy of insurance, —
  - (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;  
— The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
  - (ii) in any other case—Ten rupees.
- (d) of any property under the Administrator-General's Act, 1913 (III of 1913), section 25 ;  
— Twenty-six rupees ten annas.
- (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary. — Ten rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

Transfers by endorsement —

- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Central Government.

See also section 8.

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease. — The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

## 64. TRUST —

- A. — Declaration of—of, or concerning, any property when made by any writing not being a Will.—The same duty as a bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.
- B. — Revocation of—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty rupees.

See also Settlement (No. 58).

*Exemption.*

Charitable and religious trusts including wakf alal aulad.

VALUATION, see Appraisement (No. 8).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware-house or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Eight annas.

COORG.

## SCHEDULE IA.

*Note.*— The Indian Stamp Act, 1899, as amended by the Madras Stamp (Amendment) Act, 1922, applies to the Province of Coorg, except Art. 25 which has been amended by the Coorg Stamp (Amendment) Act, 1935. The Coorg Stamp (Amendment) Act, 1935, is as follows :—



## COORG ACT NO. II OF 1935.

PASSED BY THE COORG LEGISLATURE.

(RECEIVED THE ASSENT OF THE GOVERNOR-GENERAL ON  
THE 3RD DECEMBER 1935.)*An Act to amend the Indian Stamp Act, 1899, in its application to the  
Province of Coorg.*

*Preamble.* WHEREAS it is expedient to amend the Indian Stamp Act, 1899, as amended by the Madras Stamp (Amendment) Act, 1922 for purposes hereinafter appearing;

And whereas the previous sanction of the Governor-General has been obtained, under sub-s. (3) of S. 80A of the Government of India Act, to the passing of this Act :

It is hereby enacted as follows :

*Short title.* 1. This Act may be called the Coorg Stamp (Amendment) Act, 1935.

*Interpretation clause.* 2. In this Act, the words "the principal Act" shall mean the Indian Stamp Act 1899, as amended by the Madras Stamp (Amendment) Act, 1922, as extended to Coorg.

*Amendment of article 25 of Schedule I-A of Madras Act VI of 1922, as extended to Coorg.* 3. For article 25 of Schedule I-A of the principal Act, the following article shall be substituted :—

25. Entry as an Advocate on the roll of the Court of the Judicial Commissioner of Coorg, in Exercise of powers conferred on the said Court by the Legal Practitioners Act, 1879, as amended by the Legal Practitioners Act, 1884. — Two hundred rupees.

*Exemption.*

Entry as an Advocate on the roll of the Court of the Judicial Commissioner of Coorg when he has previously been enrolled as an Advocate, Vakil, or Attorney in a High Court.

## EAST BENGAL

## "SCHEDULE 1A".

STAMP-DUTY ON CERTAIN INSTRUMENTS UNDER THE BENGAL STAMP (AMENDMENT) ACT, 1922, OR THE INDIAN STAMP (BENGAL AMENDMENT) ACT, 1935, OR THE STAMP (EAST BENGAL AMENDMENT) ACT, 1950.

(See section 3, first proviso.)

[Note. — The articles in Schedule 1A are numbered so as to correspond with similar articles in Schedule 1.]

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2. ADMINISTRATION-BOND, including a bond given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section 376 of the Succession Act, 1925.—

(a) where the amount does not exceed Rs. 1,000 ; — The same duty as a Bond (No. 15) for such amount.

(b) in any other case — Fifteen rupees.

3. ADOPTION-DEED, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt. — Thirty rupees.

ADVOCATE. — See Entry as an Advocate (No. 30).

4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. — Three rupees.

*Exemptions.*

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Indian Army Act, 1911 ;

a. Schedule IA is substituted by S. 7 of the Stamp (East Bengal Amendment) Act, 1950 (E. B. Act 14 of 1950). [1-4-1950.]



(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

**5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

(a) if relating to the sale of a bill of exchange ; — Six annas.

(b)—

(i) if relating to the sale of a Government security ; — Subject to a maximum of thirty rupees, four annas for every Rs. 10,000 or part thereof, of the value of the security.

(ii) if relating to the sale of a share in an incorporated company or other body corporate ; — Four annas for every Rs. 5,000 or part thereof, of the value of the share.

(c) if not otherwise provided for — One rupee eight annas.

*Exemptions.*

Agreement or Memorandum of agreement —

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43;

(b) made in the form of tenders to the Central Government for, or relating to any loan;

(c) made under the European Vagrancy Act, 1874, section 17.

AGREEMENT TO LEASE—See Lease (No. 35).

**6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say any instrument evidencing an agreement relating to —**

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt —

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement —

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed Rs. 200;	0 7 0	0 5 0	0 2 0
(ii) when it exceeds Rs. 200 but does not exceed Rs. 400;	0 14 0	0 7 0	0 5 0
when it exceeds Rs. 400 but does not exceed Rs. 600;	1 4 0	0 11 0	0 7 0
when it exceeds Rs. 600 but does not exceed Rs. 800;	1 11 0	0 14 0	0 9 0
when it exceeds Rs. 800 but does not exceed Rs. 1,000;	2 2 0	1 2 0	0 11 0
when it exceeds Rs. 1,000 but does not exceed Rs. 1,200;	2 9 0	1 4 0	0 14 0
when it exceeds Rs. 1,200 but does not exceed Rs. 1,600;	3 6 0	1 11 0	1 2 0
when it exceeds Rs. 1,600 but does not exceed Rs. 2,500;	5 1 0	2 9 0	1 11 0
when it exceeds Rs. 2,500 but does not exceed Rs. 5,000;	10 2 0	5 1 0	3 6 0
when it exceeds Rs. 5,000 but does not exceed Rs. 7,500;	15 0 0	7 10 0	5 1 0



	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000;	20 4 0	10 2 0	6 12 0
when it exceeds Rs. 10,000 but does not exceed Rs. 15,000;	30 6 0	15 3 0	10 2 0
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000;	40 8 0	20 4 0	13 8 0
when it exceeds Rs. 20,000 but does not exceed Rs. 25,000;	50 10 0	25 5 0	16 14 0
when it exceeds Rs. 25,000 but does not exceed Rs. 30,000;	60 12 0	30 6 0	20 4 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000;	20 4 0	10 2 0	6 12 0
(b) if such loan or debt is repayable not more than three months from the date of such instrument. — Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.			

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7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees of or property, movable or immovable, where made by any writing not being a Will. — Thirty-seven rupees eight annas.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit —

(a) where the amount does not exceed Rs. 1,000. — The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case — Fifteen rupees.

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11). — Ten rupees.

*Exemptions.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 or by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY —

(a) where the nominal share capital does not exceed one lakh of rupees — Seventy-five rupees;

(b) where the nominal share capital exceeds one lakh of rupees — One hundred fifty rupees.

*Exemptions.*

Articles of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

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ASSIGNMENT. — See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

ATTORNEY. — See Entry as an Attorney (No. 30), and Power-of-Attorney (No. 48).

AUTHORITY TO ADOPT. — See Adoption-deed (No. 3).



**12. AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit —

- (a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000; — The same duty as a Bond (No. 15) for such amount.
  - (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000; — Fifteen rupees.
- and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000 — Twelve annas subject to a maximum of seventy five rupees.

*Exemption.*

Award under the Bombay District Municipal Act, 1901, section 160.

**15. BOND**, as defined by section 2 (5), not being a Debenture (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870.

Where the amount or value secured does not exceed Rs. 10; — Three annas.

where it exceeds Rs. 10 and does not exceed Rs. 50 — Six annas.

where it exceeds Rs. 50 and does not exceed Rs. 100; — Twelve annas.

where it exceeds Rs. 100 and does not exceed Rs. 200; — One rupee eight annas.

where it exceeds Rs. 200 and does not exceed Rs. 300; — Two rupees thirteen annas.

where it exceeds Rs. 300 and does not exceed Rs. 400; — Four rupees eight annas.

where it exceeds Rs. 400 and does not exceed Rs. 500; — Five rupees ten annas.

where it exceeds Rs. 500 and does not exceed Rs. 600; — Six rupees twelve annas.

where it exceeds Rs. 600 and does not exceed Rs. 700; — Seven rupees fourteen annas.

where it exceeds Rs. 700 and does not exceed Rs. 800; — Nine rupees.

where it exceeds Rs. 800 and does not exceed Rs. 900; — Ten rupees two annas.

where it exceeds Rs. 900 and does not exceed Rs. 1,000 — Eleven rupees four annas.

and for every Rs. 500 or part thereof in excess of Rs. 1,000 — Five rupees ten annas.

See Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56). Security Bond (No. 57).

*Exemptions.*

Bond, when executed by —

(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

**16. BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage —

where the amount or value secured does not exceed Rs. 10; — Five annas.

where it exceeds Rs. 10 and does not exceed Rs. 50; — Nine annas.

where it exceeds Rs. 50 and does not exceed Rs. 100; — One rupee two annas.

where it exceeds Rs. 100 and does not exceed Rs. 200; — Two rupees four annas.

where it exceeds Rs. 200 and does not exceed Rs. 300; — Three rupees six annas.

where it exceeds Rs. 300 and does not exceed Rs. 400; — Four rupees eight annas.

where it exceeds Rs. 400 and does not exceed Rs. 500; — Five rupees ten annas.

where it exceeds Rs. 500 and does not exceed Rs. 600; — Six rupees twelve annas.

where it exceeds Rs. 600 and does not exceed Rs. 700; — Seven rupees fourteen annas.

where it exceeds Rs. 700 and does not exceed Rs. 800; — Nine rupees.

where it exceeds Rs. 800 and does not exceed Rs. 900; — Ten rupees two annas.

where it exceeds Rs. 900 and does not exceed Rs. 1,000; — Eleven rupees four annas.

and for every Rs. 500 or part thereof in excess of Rs. 1000 — Five rupees ten annas.



17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for—Eleven rupees four annas.

*See also* Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—

(a) where the purchase-money does not exceed Rs. 10; —Six annas.

(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25; —Twelve annas.

(c) in any other case—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

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20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not —Three rupees.

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22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of license, for the benefit of his creditors.—Thirty rupees.

23. CONVEYANCE, [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62 —

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50; —One rupee two annas.

where it exceeds Rs. 50 but does not exceed Rs. 100; —Two rupees four annas.

where it exceeds Rs. 100 but does not exceed Rs. 200; —Four rupees eight annas.

where it exceeds Rs. 200 but does not exceed Rs. 300; —Six rupees twelve annas.

where it exceeds Rs. 300 but does not exceed Rs. 400; —Nine rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500. —Eleven rupees four annas.

where it exceeds Rs. 500 but does not exceed Rs. 600; —Thirteen rupees eight annas.

where it exceeds Rs. 600 but does not exceed Rs. 700; —Fifteen rupees twelve annas.

where it exceeds Rs. 700 but does not exceed Rs. 800; —Eighteen rupees.

where it exceeds Rs. 800 but does not exceed Rs. 900; —Twenty rupees four annas.

where it exceeds Rs. 900 but does not exceed Rs. 1,000; —Twenty-two rupees eight annas.

and for every Rs. 500 or part thereof in excess of Rs. 1,000. —Eleven rupees four annas.

#### *Exemption.*

Assignment of copyright under the Copyright Act, 1914, section 5.

CO-PARTNERSHIP DEED —*See* Partnership (No. 46.)

24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee; —One rupee eight annas.

(ii) if any other case not falling within the provisions of section 6A. —Three rupees.

#### *Exemptions.*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.



**25. COUNTERPART OR DUPLICATE** of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed two rupees.—The same duty as is payable on the original.

(b) in any other case not falling within the provisions of section 6A.—Three rupees.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

**26. CUSTOMS BOND —**

(a) where the amount does not exceed Rs. 1,000;—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case—Fifteen rupees.

**27. DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer;—The same duty as a Bottomry Bond (No. 16) for the same amount.

(b) by delivery—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and sections 8 and 55.

**DECLARATION OF ANY TRUST :** See Trust (No. 64).

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**DEPOSIT OF TITLE-DEEDS :** See Agreement relating to deposit of title-deeds, pawn or pledge (No. 6).

**DISSOLUTION OF PARTNERSHIP :** See Partnership (No. 46).

**29. DIVORCE**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage—Seven rupees eight annas.

**DOWER**—Instrument of : See Settlement (No. 58).

**DUPLICATE.**—See Counterpart (No. 25).

**30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY** on the roll of any High Court, under the Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884.

(a) in the case of an advocate or vakil;—Seven hundred and fifty rupees.

(b) in the case of an attorney—Seven hundred and fifty rupees.

*Exemption.*

Entry of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court.

**31. EXCHANGE OF PROPERTY**—Instrument of.—The same duty as Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** See Copy (No. 24).



**32. FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property —

(a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40 (that is, with possession) ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession) —

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given —The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

**33. GIFT**—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).—The same duty as a Conveyance (No. 23) for a Consideration equal to the value of the property as set forth in such instrument.

**HIRING AGREEMENT** or agreement for service. *See* agreement (No. 5).

**34. INDEMNITY BOND**—The same duty a Security-bond (No. 57) for the same amount.

**INSPECTORSHIP-DEED.** *See* Composition-Deed (No. 22).

**35. LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let —

(a) where by such lease the rent is fixed and no premium is paid or delivered —

(i) where the lease purports to be for a term of less than one year ;—The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year but not more than five years ;—The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years ; —The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ; —The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—The same duty as Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved. — The same duty as a Conveyance (No. 23) for a consideration equal to



the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered :

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.

*Exemptions.*

- (a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

- (b) Leases of fisheries granted under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889.

*Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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LETTER OF GUARANTEE. See Agreement (No. 5).

**38. LETTER OF LICENCE**, that is to say, any agreement between a debtor and his creditors that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. — Twenty-two rupees eight annas.

**39. MEMORANDUM OF ASSOCIATION OF A COMPANY** —

- (a) if accompanied by articles of association under section 17 of the Companies Act, 1913. — Forty-five rupees.

- (b) if not so accompanied—

(i) where the nominal share capital does not exceed one lakh of rupees ; — One hundred twenty rupees.

(ii) where the nominal share capital exceeds one lakh of rupees. — One hundred ninety five rupees.

*Exemptions.*

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

**40. MORTGAGE-DEED**, not being an Agreement relating to deposit of title-deeds, pawn or pledge (No. 6)-Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ; — The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

- (b) when possession is not given or agreed to be given as aforesaid ; — The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped —

for every sum secured not exceeding Rs. 1,000 ; — One rupee two annas.



and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. — One rupee eight annas.

*Exemptions.*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the re-payment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

**41. MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the re-payment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage —

(a) when the loan is re-payable not more than three months from the date of the instrument— for every sum secured not exceeding Rs. 200; — Two annas.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ; — Two annas.

(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument —

for every sum secured not exceeding Rs. 100; — Six annas. —

and for every Rs. 100 or part thereof secured in excess of Rs. 100. — Six annas. —

**42. NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. — Three rupees. —

*See also Protest Bill or note (No. 50). —*

**43. NOTE OR MEMORANDUM**, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal —

(a) of any goods exceeding in value twenty rupees; — Six annas.

(b) of any stock or marketable security exceeding in value twenty rupees but not being a Government security ; — Three annas for every Rs. 5,000 or part thereof of the value of the stock or security. —

(c) of a Government security — Subject to a maximum of thirty rupees, three annas for every Rs. 10,000 or part thereof of the value of the security. —

**44. NOTE OF PROTEST BY THE MASTER OF A SHIP.** — One rupee eight annas.

*See also Protest by the Master of a Ship (No. 51).*

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**45. PARTITION—INSTRUMENT OF**, as defined by section 2 (15). — The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property. —

**N. B.**—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, than one of such equal shares) shall be deemed to be that from which the other shares are separated :—

Provided always that —

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee eight annas. —

(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;

(c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee eight annas.



**46. PARTNERSHIP —****A.—Instrument of —**

(a) where the capital of the partnership does not exceed Rs. 500;—Seven rupees eight annas.—

(b) in any other case—Thirty rupees.—

**B.—Dissolution of—Fifteen rupees.—**

**PAWN OR; PLEDGE—***See* Agreement relating to deposit of title-deeds, pawn or pledge (No. 6.)

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**48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a proxy —**

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents :—One rupee eight annas.

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(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);—Three rupees.

(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;—Fifteen rupees.

(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;—Thirty rupees.

(f) when given for consideration and authorising the attorney to sell any immovable property;—The same duty as a Conveyance (No. 23) for the amount of the consideration.

(g) in any other case—Three rupees for each person authorised.

*N. B.*—The term “Registration” includes every operation incidental to registration under the Registration Act, 1908.

*Explanation.*—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.

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**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonour of a bill of exchange or promissory note.—Three rupees.

**51. PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such—Three rupees.

*See also* Note of Protest by the Master of a Ship (No. 44).

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**54. RECONVEYANCE OF MORTGAGED PROPERTY —**

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000; —  
The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.

(b) in any other case —Twenty-two rupees eight annas.

**55. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property —

(a) if the amount or value of the claim does not exceed Rs. 1,000; —The same duty as a Bond (No. 15) for such amount or value as set forth in the release.

(b) in any other case —Fifteen rupees.



56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

REVOCATION OF ANY TRUST OR SETTLEMENT. *See* Settlement (No. 58); Trust (No. 64).

57. SECURITY-BOND OR MORTGAGE-DEED, executed by way of security for the due discharge of a liability, or for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

(a) when the amount secured does not exceed Rs. 1,000; —The same duty as a Bond (No. 15) for the amount secured.

(b) in any other case—Fifteen rupees.

*Exemptions.*

Bond or other instrument, when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;

(c) under No. 3A of the rules made by the Provincial Government of Bombay, under section 70 of the Bombay Irrigation Act, 1879.

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, of the Agriculturists' Loans Act, 1884 or by their sureties, as security for the repayment of such advances;

(e) executed by servants of the Crown or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT—

A.—Instrument of (including a deed of dower) —The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:

Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee eight annas.

*Exemptions.*

(a) Deed of dower executed on the occasion of a marriage between Muhammadans.

(b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.

B.—Revocation of — The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding twenty-two rupees eight annas.

*See also* Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Companies Act, 1913 —One and half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a Company in pursuance of the Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

(a) One and a half *per centum* of the whole subscribed capital of the company ; or

(b) If any company which has paid the said duty or composition in full, subsequently issues



an addition to its subscribed capital—one and a half *per centum* of the additional capital so issued.

\* \* \* \* \*

#### 61. SURRENDER OF LEASE —

- (a) when the duty with which the lease is chargeable does not exceed eleven rupees four annas;  
 — The duty with which such lease is chargeable.  
 (b) in any other cases — Eleven rupees four annas.

##### *Exemption.*

Surrender of lease, when such lease is exempted from duty.

#### 62. TRANSFER (whether with or without consideration) —

- (a) of shares in an incorporated company or other body corporate ; — One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.  
 (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ; — One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.  
 (c) of any interest secured by a bond, mortgage-deed in respect of which duty has been paid under Article No. 40 or policy of insurance ;—  
 (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ; —  
 The duty with which such bond, mortgage-deed or policy of insurance is chargeable.  
 (ii) in any other case — Fifteen rupees.  
 (d) of any property under the Administrator-General's Act, 1913 ; section 25 ; — Twenty-two rupees eight annas.  
 (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. — Eleven rupees four annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

##### *Exemptions.*

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note ;  
 (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;  
 (c) of a policy of insurance ;  
 (d) of securities of the Central Government. *See also* section 8.

#### 63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease. — The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

##### *Exemption.*

Transfer of any lease exempt from duty.

#### 64. TRUST —

A.—Declaration of—of, or concerning, any property when made by any writing not being a Will. — The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty-three rupees twelve annas.

B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will. — The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas.

*See also* Settlement (No. 58).

VALUATION — *See* Appraisement (No. 8).

VAKIL— *See* Entry as a Vakil (No. 30).



## SCHEDULE IA (MADRAS), ARTICLES 1-1A

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. — Twelve annas.

## MADRAS

## SCHEDULE IA.

STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE MADRAS  
STAMP (AMENDMENT) ACT, 1922.

(See section 3, first proviso inserted by Madras Act III of 1922.)

*Note 1.* — The stamp duties chargeable on certain instruments under the Indian Stamp Act, 1899, as in force in the Province of Madras have been increased by the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) which came into force on the 1st day of October 1943. The stamp-duty now payable is doubled in the case of certain instruments by S. 2 of the said Madras Act which is as follows :

"2. Any instrument described in any of the undermentioned Articles of Schedule IA to the Indian Stamp Act (hereinafter referred to as the said Act), shall be chargeable with twice the amount of the stamp-duty with which such instrument was chargeable immediately before the passing of this Act and the said Articles shall be read and construed accordingly :

Articles 4; 5; 7; 9; 11; 13; 14; 15; 16; 19; 20; 22; 23; 26; 27; 28; 29; 30; 32; 33; 34; 36; 38; 39; 40(f); 43; 44; 45; 46; 47; 48; 50(a) and (b); 51; 52 and 53."

In the Articles printed below the changes made by S. 2 of Madras Act XVI of 1943 have been incorporated in the appropriate places.

*Note 2.* — The stamp duties chargeable on certain instruments under the Indian Stamp Act, 1899, as in force in the Province of Madras have been increased by the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) which came into force on the 1st day of October 1943. The stamp-duty now payable is raised by fifty per cent. in the case of certain instruments by S. 3 of the said Madras Act, which is as follows :

"3. Any instrument described in any of the undermentioned Articles of Schedule IA to the said Act . . . . shall be chargeable with one and a half times the amount of the stamp-duty with which such instrument was chargeable immediately before the passing of this Act, and the said Articles shall be read and construed accordingly :

Articles IA; 2; 3; 6; 17; 18; 24; 31; 35; 40(b), (d), (e) and (g); and 50(d) and (e)."

In the Articles printed below the changes made by S. 3 of Madras Act XVI of 1943 have been incorporated in the appropriate places.

- b1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.—One and a half annas.

- c1A. ADMINISTRATION-BOND, including a bond given under Section 256 of the Indian Succession Act, 1865, Section 6 of the Govt. Savings Banks Act, 1873, Section 78 of the

a. Schedule IA was inserted by S. 13 of the Madras Stamp (Amendment) Act, 1922 (Madras Act III of 1922). [25-4-1922].

b. Article 1 was inserted by S. 4 (d) (i) of Madras Act, XVI of 1943. [1-10-1943].

c. The former Art. 1 was renumbered as Art. IA by S. 4 (d) (i) of Madras Act, XVI of 1943.



Probate and Administration Act, 1881, or Section 9 or Section 10 of the Succession Certified Act, 1889—

(a) where the amount does not exceed Rs. 1,000—The <sup>a</sup>[three-fourths) duty as a Bond (No. 13) for such amount.

(b) in any other case.—<sup>b</sup>[Fifteen rupees].

2. **ADOPTION-DEED**, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt—<sup>c</sup>[Twenty-two rupees eight annas.]

**ADVOCATE.** See Entry as an Advocate (No. 25).

3. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to to affirm or declare instead of swearing—<sup>d</sup>[Three rupees.]

*Exemptions.*

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Indian Army Act, 1911 ;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

4. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

(a) of relating to the sale of a bill of exchange ;—<sup>e</sup>[Six annas.]

(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—<sup>e</sup>[Subject to a maximum of thirty rupees three annas] for every Rs. 10,000 or part thereof, of the value of the security or share.

(c) if not otherwise provided for—<sup>e</sup>[One rupee eight annas.]

*Exemptions.*

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 36 ;

(b) made in the form of tenders to the <sup>f</sup>[Central Government] for, or relating to, any loan ;

(c) made under the European Vagrancy Act, 1874, section 17.

**AGREEMENT TO LEASE.** see Lease (No. 30).

5. **AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is re-payable on demand or more than three months from the date of the instrument evidencing the agreement—

a. See Note 2 given at the beginning of this Schedule. An instrument falling under cl. (a) of Art. 1A was chargeable immediately before the passing of Madras Act XVI of 1943 with "the same duty as a Bond (No. 13) for such amount." The stamp-duty now payable on a Bond (No. 13) is doubled by S. 2 of Madras Act XVI of 1943 (see Note 1 given at the beginning of this Schedule). On a construction, therefore, of Art. 1A and Art. 13, an instrument falling under clause (a) of Art. 1A is now chargeable with "the three-fourths duty as a Bond (No. 13) for such amount."

b. See Note 2 given at the beginning of this Schedule. The duty payable formerly was "ten rupees."

c. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "fifteen rupees."

d. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "two rupees."

e. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "three annas," "subject to a maximum of fifteen rupees one and a half annas," and "twelve annas," respectively.

f. These words were *substituted* by A. O. for the words "Government of India."



## SCHEDULE IA (MADRAS), ARTICLE 5

				If drawn singly.	If drawn in set of two for each part of the set.	If drawn in set of three for each part of the set.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed.				200	a[0 9 0	0 6 0 0 3 0
(ii) when it exceeds Rs. 200 but does not exceed						
		400		1 2 0	0 9 0	0 6 0
Ditto	400	ditto	600	1 11 0	0 15 0	0 9 0
Ditto	600	ditto	800	2 4 0	1 2 0	0 12 0
Ditto	800	ditto	1,000	2 13 0	1 8 0	0 15 0
Ditto	1,000	ditto	1,200	3 6 0	1 11 0	1 2 0
Ditto	1,200	ditto	1,600	4 8 0	2 4 0	1 8 0
Ditto	1,600	ditto	2,500	6 12 0	3 6 0	2 4 0
Ditto	2,500	ditto	5,000	13 8 0	6 12 0	4 8 0
Ditto	5,000	ditto	7,500	20 4 0	10 2 0	6 12 0
Ditto	7,500	ditto	10,000	27 0 0	13 8 0	9 0 0
Ditto	10,000	ditto	15,000	40 8 0	20 4 0	13 8 0
Ditto	15,000	ditto	20,000	54 0 0	27 0 0	18 0 0
Ditto	20,000	ditto	25,000	67 8 0	33 12 0	22 8 0
Ditto	25,000	ditto	30,000	81 0 0	40 8 0	27 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 .. ..				27 0 0	13 8 0	9 0 0]

- (b) if such loan or debt is re-payable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured, b[Stamp duty of quarter anna shall be reckoned as half anna and three quarter anna as one anna.]

*Exemption.***Instrument of pawn or pledge of goods if unattested.**

- a. See Note 1 given at the beginning of this Schedule. Previously, items (i) and (ii) of clause (a) were as follows :—

				If drawn singly.	If drawn in set of two for each part of the set.	If drawn in set of three for each part of the set.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed Rs.				200	0 4 6	0 3 0 0 1 6
(ii) when it exceeds Rs. 200 but does not exceed						
		400		0 9 0	0 4 6	0 3 0
Do	400	do	600	0 13 6	0 7 6	0 4 6
Do	600	do	800	1 2 0	0 9 0	0 6 0
Do	800	do	1,000	1 6 6	0 12 0	0 7 6
Do	1,000	do	1,200	1 11 0	0 13 6	0 9 0
Do	1,200	do	1,600	2 4 0	1 2 0	0 12 0
Do	1,600	do	2,500	3 6 0	1 11 0	1 2 0
Do	2,500	do	5,000	6 12 0	3 6 0	2 4 0
Do	5,000	do	7,500	10 2 0	5 1 0	3 6 0
Do	7,500	do	10,000	13 8 0	6 12 0	4 8 0
Do	10,000	do	15,000	20 4 0	10 2 0	6 12 0
Do	15,000	do	20,000	27 0 0	13 8 0	9 0 0
Do	20,000	do	25,000	33 12 0	16 14 0	11 4 0
Do	25,000	do	30,000	40 8 0	20 4 0	13 8 0

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.....

13 8 0 6 12 0 4 8 0

- b. The words "Stamp duty....as one anna" in column 2 of clause (b) were added by S. 3 (b) of Madras Act VI of 1923.



6. **APPOINTMENT IN EXECUTION OF A POWER** whether of trustees or of property, movable or immovable, where made by any writing not being a will.—<sup>a</sup>[Thirty-seven rupees eight annas.]

7. **APPRAISEMENT OF VALUATION** made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000 ;—<sup>b</sup>[The same duty] as a Bottomry Bond (No. 14) for such amount.

(b) in any other case.—<sup>b</sup>[Fifteen rupees.]

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

8. **APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 10).—Seven rupees eight annas.

*Exemption.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

9. **ARTICLES OF ASSOCIATION OF A COMPANY**.—<sup>c</sup>[One hundred rupees.]

*Exemption.*

Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

See also Memorandum of Association of a Company (No. 32).

10. **ARTICLES OF CLERKSHIP** or contract, whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.—Three hundred and seventy-five rupees.

**ASSIGNMENT.** See Conveyance (No. 19), Transfer (No. 50), and Transfer of Lease (No. 51) as the case may be.

**ATTORNEY.** See Entry as an Attorney (No. 25), and Power-of-attorney (No. 40).

**AUTHORITY TO ADOPT.** See Adoption-deed (No. 2).

11. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ;—<sup>d</sup>[The same duty] as a Bottomry Bond (No. 14) for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—<sup>d</sup>[Twenty rupees.] and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—<sup>d</sup>[One rupee subject to a maximum of one hundred rupees.]

*Exemption.*

Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, section 18.

12. **BILL OF LADING** (including a through bill of lading).—Six annas.

*N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.

a. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "twenty-five rupees."

b. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously, under clause (b) the duty payable was "seven rupees eight annas."

c. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "fifty rupees."

d. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously the duty payable under clause (b) was "ten rupees" and "eight annas subject to a maximum of fifty rupees," respectively.



*Exemptions.*

- (a) Bill of lading when the goods therein described are received, at a place within the limits of any port, as defined under the Indian Ports Act, 1908, and are to be delivered at another place within the limits of the same port.
- (b) Bill of lading when executed out of British India and relating to property to be delivered in British India.

13. **BOND** [as defined by S. 2 (5)], not being a Debenture (No. 23), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—

where the amount or value secured does not exceed Rs. 10 ;—<sup>a</sup>[Four annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Eight annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100 ;—One rupee.  
 where it exceeds Rs. 100 and does not exceed Rs. 200 ;—Two rupees eight annas.  
 where it exceeds Rs. 200 and does not exceed Rs. 300 ;—Three rupees twelve annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Five rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Six rupees four annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Nine rupees.  
 where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Ten rupees eight annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Twelve rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Thirteen rupees eight annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000—Fifteen rupees.  
 and for every Rs. 500 or part there of in excess of Rs. 1,000.—Seven rupees eight annas.]

See <sup>b</sup>[Administration-Bond (No. 1A)], Bottomry Bond (No. 14), Customs Bond (No. 22), Indemnity-Bond (No. 29), Respondentia Bond (No. 45), Security Bond (No. 46).

*Exemptions.*

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, S. 99, for the due performance of their duties under that Act ;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

14. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

where the amount or value secured does not exceed Rs. 10 ;—<sup>c</sup>[Six annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Twelve annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100 ;—One rupee eight annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200 ;—Three rupees.  
 where it exceeds Rs. 200 and does not exceed Rs. 300 ;—Four rupees eight annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Six rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Seven rupees eight annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Nine rupees.  
 where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Ten rupees eight annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Twelve rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Thirteen rupees eight annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;—Fifteen rupees.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Seven rupees eight annas.]

a. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "two annas," "four annas," "eight annas," "one rupee four annas," "one rupee fourteen annas," "two rupees eight annas," "three rupees two annas," "four rupees eight annas," "five rupees four annas," "six rupees," "six rupees twelve annas," "seven rupees eight annas," and "three rupees twelve annas" respectively.

b. For the entry "Administration Bond (No. 1)" the entry "Administration Bond (No. 1A)" was substituted by S. 4 (d) (ii) of Madras Act XVI of 1943.

c. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "three annas," "six annas," "twelve annas," "one rupee eight annas," "two rupees four annas," "three rupees," "three rupees twelve annas," "four rupees eight annas," "five rupees four annas," "six rupees," "six rupees twelve annas," "seven rupees eight annas," and "three rupees twelve annas" respectively.



15. **CANCELLATION.**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—<sup>a</sup>[Fifteen rupees.]

*See also* Release (No. 44), Revocation of Settlement (No. 47-B), Surrender of Lease (No. 49), Revocation of Trust (No. 52-B).

16. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer—

(a) where the purchase-money does not exceed Rs. 10 ;—<sup>b</sup>[Six annas.]

(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;—<sup>b</sup>[Twelve annas.]

(c) in any other case.—<sup>b</sup>[The same duty] as a Conveyance (No. 19), for a consideration equal to the amount of the purchase-money only.

- <sup>c</sup>16A. **CERTIFICATE OF OTHER DOCUMENT** evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.—Three annas.

*See also* Letter of Allotment of shares (No. 30A).

17. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—<sup>d</sup>[Three rupees.]

18. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.—<sup>e</sup>[Twenty-two rupees eight annas.]

19. **CONVEYANCE**, [as defined by section 2 (10)] not being a Transfer charged or exempted under No. 50—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—<sup>f</sup>[One rupee eight annas.]

where it exceeds Rs. 50 but does not exceed Rs. 100 ;—Three rupees.

where it exceeds Rs. 100 but does not exceed Rs. 200 ;—Six rupees.

where it exceeds Rs. 200 but does not exceed Rs. 300 ;—Nine rupees.

where it exceeds Rs. 300 but does not exceed Rs. 400 ;—Twelve rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500 ;—Fifteen rupees.

where it exceeds Rs. 500 but does not exceed Rs. 600 ;—Eighteen rupees.

where it exceeds Rs. 600 but does not exceed Rs. 700 ;—Twenty-one rupees.

where it exceeds Rs. 700 but does not exceed Rs. 800 ;—Twenty-four rupees.

where it exceeds Rs. 800 but does not exceed Rs. 900 ;—Twenty-seven rupees.

where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;—Thirty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Fifteen rupees.]

*Exemption.*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

a. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "seven rupees eight annas."

b. See Note 1 given at the beginning of this Schedule. Previously the duty payable under clauses (a) and (b) was "three annas" and "six annas" respectively. On construction the duty payable under clause (c) is now automatically doubled.

c. Article 16A and the entry thereafter were inserted by S. 4 (d) (iii) of Madras Act XVI of 1943. [1-10-1943.]

d. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "two rupees."

e. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "fifteen rupees."

f. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "twelve annas," "one rupee eight annas," "three rupees," "four rupees eight annas," "six rupees," "seven rupees eight annas," "nine rupees," "ten rupees eight annas," "twelve rupees," "thirteen rupees eight annas," "fifteen rupees," and "seven rupees eight annas," respectively.



CO-PARTNERSHIP-DEED, see Partnership (No. 39).

20. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—
- (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee.—<sup>a</sup>[One rupee eight annas.]
  - (ii) in any other case—<sup>a</sup>[Three rupees.]

*Exemptions.*

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
  - (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.
21. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid—
- (a) if the duty with which the original instrument is chargeable does not exceed <sup>b</sup>[three rupees] ;—The same duty as is payable on the original.
  - (b) in any other case—<sup>b</sup>[Three rupees.]

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

22. CUSTOMS-BOND—

- (a) where the amount does not exceed Rs. 1,000.—<sup>c</sup>[The same duty] as a Bottomry Bond (No. 14) for such amount.
- (b) in any other case—<sup>c</sup>[Twenty rupees.]

23. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—

- (a) by endorsement or by a separate instrument of transfer ;—<sup>d</sup>[The same duty] as a Bottomry Bond (No. 14) for the same amount.
- (b) by delivery—<sup>d</sup>[The same duty] as a Conveyance (No. 19) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders ; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 13) and sections 8 and 55.

DECLARATION OF ANY TRUST. See Trust (No. 52).

- c23A. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ;—One and a half annas.

- a. See Note 1 given at the beginning of this Schedule. Previously the duty payable was “twelve annas” and “one rupee eight annas,” respectively.
- b. In clauses (a) and (b), for the words “one rupee eight annas” the words “three rupees” were substituted by S. 4 (d) (iv) of Madras Act XVI of 1943. [1-10-1943.]
- c. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously the duty payable under clause (b) was “ten rupees.”
- d. See Note 1 given at the beginning of this Schedule. On construction the duty payable under both the clauses is now automatically doubled.
- e. Article 23 A was inserted by S. 4 (d) (v) of Madras Act XVI of 1943. [1-10-1943.]



**DEPOSIT OF TITLE-DEEDS.** *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5).

**DISSOLUTION OF PARTNERSHIP.** *See* Partnership (No. 39).

24. **DIVORCE**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.—<sup>a</sup>[Three rupees.]

**DOWER.** Instrument of. *See* Settlement (No. 47).

**DUPLICATE.** *See* Counterpart (No. 21).

25. **ENTRY AS AN ADVOCATE,** <sup>b</sup>[\* \*] **OR ATTORNEY ON THE ROLL OF ANY HIGH COURT** <sup>c</sup>[under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, <sup>d</sup>[1879]—

<sup>e</sup>[(a) in the case of an Advocate ;—Six hundred and twenty-five rupees, or if previously enrolled as an Attorney in the same or any other High Court, three hundred and twelve rupees eight annas.

(b) in the case of an Attorney.—Three hundred and twelve rupees eight annas.

*Exemptions.*

(a) Entry as an Advocate on the roll of any High Court when he has been previously enrolled as a Vakil in the same High Court or as an Advocate or Vakil in any other High Court.

(b) Entry as an Attorney on the roll of any High Court when he has been previously enrolled as an Advocate or Vakil in the same High Court or as an Advocate, Vakil or Attorney in any other High Court.]

26. **EXCHANGE OF PROPERTY**—Instrument of.—<sup>f</sup>[The same duty] as a Conveyance (No. 19) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** *See* Copy (No. 20).

27. **FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article

a. See Note 2 given at the beginning of this Schedule. Previously the duty payable was “two rupees.”

b. The word “Vakil” after the word “Advocate” in the first paragraph was omitted by S. 4 (d) (vi) of Madras Act XVI of 1943. [1-10-1943.]

c. After the words “High Court” where they first occur the words and figures “under the Indian Bar Councils Act, 1926” were inserted by the Indian Bar Councils Act, 1926 (XXXVIII of 1926), S. 19 and Schedule.

d. For the figures “1884” occurring after the words “Legal Practitioners Act” in the first paragraph, the figures “1879” were substituted by S. 4 (d) (vi) of Madras Act XVI of 1943.

e. Clauses (a) and (b) and the Exemptions were substituted for the original Cls. (a) and (b) and the Exemption, *ibid*.

The original Cls. (a) and (b) and the Exemptions were as follows :—

“(a) in the case of an Advocate or Vakil.—Six hundred and twenty-five rupees.

(b) in the case of an Attorney.—Three hundred and twelve rupees eight annas.

*Exemption.*

Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in a High Court.”

In the statement of the reasons which have moved His Excellency the Governor of Madras to enact Madras Act XVI of 1943 it is observed :

“A small amendment has also been made in Art. 25 of Sch. IA to the Indian Stamp Act, 1899. The stamp-duty payable for enrolment as Advocate of the Madras High Court is Rs. 625 while that payable for enrolment as Attorney of that Court is Rs. 312-8-0. As Art. 25 of Sch. IA now stands, a person enrolled as Attorney of the High Court is exempt from paying any stamp-duty when he is enrolled as Advocate though he would have had to pay a duty of Rs. 625 if he were enrolled as Advocate in the first instance. The amendment made by S. 4 (d) (vi) of this Act removes this anomaly.”

f. See Note 1 given at the beginning of this Schedule. On construction the duty payable under this article is now automatically doubled.



No. 33 (that is, with possession) ;— a[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 33 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;— a[The same duty] as a Conveyance (No. 19) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.— a[The same duty] as a Bottomry Bond (No. 14) for the amount of the further charge secured by such instrument.

28. GIFT—Instrument of, not being a Settlement (No. 47), or Will or Transfer (No. 50).—b[The same duty] as a Conveyance (No. 19) for a consideration equal to the value of the property as set forth in such instrument.

HIRING AGREEMENT or agreement for service. *See* Agreement (No. 4).

29. INDEMNITY-BOND.— c[The same duty] as a Security Bond (No. 46) for the same amount.

INSPECTORSHIP-DEED. *See* Composition-deed (No. 18).

30. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;—d[The same duty] as a Bottomry Bond (No. 14) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—d[The same duty] as a Bottomry Bond (No. 14) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—d[The same duty] as a Conveyance (No. 19) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

a. See Note 1 given at the beginning of this Schedule. On construction the duty payable under this article is now automatically doubled.

b. See Note 1 given at the beginning of this Schedule. On construction the duty payable under this article is now automatically doubled.

c. See Note 1 given at the beginning of this Schedule. On construction the duty payable under Art. 29 is now automatically doubled.

d. See Note 1 given at the beginning of this Schedule. On construction the duty payable under the different clauses of Art. 30 is now automatically doubled.



(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;— a[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.— a[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed a[one rupee eight annas].

*Exemptions.*

(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

b[(b) \* \* \* \* \*

*Explanations.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of Municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

c30A. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.—Three annas.

*See also Certificate or other Document (No. 16A).*

LETTER OF GUARANTEE.—*See Agreement (No. 4).*

31. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.— d[Twenty-two rupees eight annas.]

32. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913.— e[Sixty rupees.]

(b) if not so accompanied.— e[One hundred and sixty rupees.]

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

33. MORTGAGE-DEED, not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5), Bottomry Bond (No. 14), Mortgage of a Crop (No. 34), Respondentia Bond (No. 45), or Security Bond (No. 46)—

a. See Note 1 given at the beginning of this Schedule, on construction the duty payable under the different clauses of Art. 30 is now automatically doubled, except the consequent change of the words "twelve annas" occurring after the words "shall not exceed" in the Proviso in column 2 of clause (c) into the words "one rupee eight annas."

b. Clause (b) of the Exemptions was omitted by A. O. Clause (b) was as follows :—“(b) Leases of fisheries under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889.”

c. Article 30A and the entry thereafter were inserted by S. 4 (d) (vii) of Madras Act XVI of 1943. [1-10-1943.]

d. See Note 2 given at the beginning of this Schedule. Previously the duty payable was fifteen rupees.”

e. See Note 1 given at the beginning of this Schedule. Previously the duty payable was “thirty rupees” and “eighty rupees” respectively.



(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;— a[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ;— a[The same duty] as a Bottomry Bond (No. 14) for the amount secured by such deed.

*Explanation*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article ;

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;— a[One rupee eight annas.]

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.— a[Do.]

#### *Exemptions.*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

**34. MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the re-payment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—  
for every sum secured not exceeding Rs. 200 ;— b[Four annas.]

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—b[Do.]

(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100 ;—b[Six annas.]

and for every Rs. 100 or part thereof secured in excess of Rs. 100.— b[Do.]

**35. NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 41) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—  
c[Two rupees four annas.]

*See also* Protest of Bill or Note (No. 41).

**36. NOTE OR MEMORANDUM** sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees ;— d[Six annas.]

(b) of any stock or marketable security exceeding in value twenty rupees.—d[Subject to a maximum of thirty rupees four annas] for every Rs. 10,000 or part thereof of the value of the stock or security.

**37. NOTE OF PROTEST BY THE MASTER OF A SHIP**—One rupee.

*See also* Protest by the Master of a Ship (No. 42).

a. See Note 1 given at the beginning of this Schedule. \* On construction the duty payable under clauses (a) and (b) is now automatically doubled. Previously the duty payable under clause (c) was "twelve annas".

b. See Note 1 given at the beginning of this Schedule. Previously the duty payable under clauses (a) and (b) was "two annas" and "three annas" respectively.

c. See Note 2 given at the beginning of this Schedule. Previously the duty payable was "one rupee eight annas."

d. See Note 1 given at the beginning of this Schedule. Previously the duty payable under clauses (a) and (b) was "three annas" and "Subject to a maximum of fifteen rupees, two annas, etc. respectively.



**38. PARTITION**—Instrument of [as defined by section 2 (15)].— a[The same duty] as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than a[one rupee eight annas] ; (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ; (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed a[one rupee eight annas].

**39. PARTNERSHIP**—

**A.**—Instrument of—

- (a) where the capital of the partnership does not exceed Rs. 500 ;—b[Ten rupees.]
- (b) in any other case.— b[Forty rupees.]

**B.**—Dissolution of.— b[Twenty rupees.]

**PAWN OR PLEDGE**—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5).

**40. POWER-OF-ATTORNEY**—

[as defined by section 2 (21)] not being a Proxy—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—Twelve annas.
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;— c[One rupee two annas.]
- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;—One rupee eight annas.
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;— c[Eleven rupees four annas.]
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;— c[Twenty-two rupees eight annas.]
- (f) when given for consideration and authorizing the attorney to sell any immovable property ;—d[The same duty as a Conveyance (No. 19) for the amount of the consideration.]
- (g) in any other case.— c[Two rupees four annas] for each person authorized.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

a. See Note 1 given at the beginning of this Schedule. On construction the duty payable under Art. 38 is now automatically doubled, except the consequent change of the words “twelve annas” occurring at the end of Provisos (a) and (c) in column 2 into the words “one rupee eight annas.”

b. See Note 1 given at the beginning of this Schedule. Previously the duty payable was “five rupees,” “twenty rupees,” and “ten rupees” respectively.

c. See Note 2 given at the beginning of this Schedule. Previously the duty payable under clauses (b), (d), (e) and (g) was “twelve annas,” “seven rupees eight annas,” “fifteen rupees,” “one rupee eight annas” respectively.

d. See Note 1 given at the beginning of this Schedule. On construction the duty payable under cl. (f) is now automatically doubled.



*Explanation.*—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.

41. **PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.—Two rupees.
42. **PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—Two rupees.
- See also* Note of Protest by the Master of a Ship (No. 37).
43. **RECONVEYANCE OF MORTGAGED PROPERTY**—
- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ; — a[The same duty] as a Conveyance (No. 19) for the amount of such consideration as set forth in the reconveyance.
- (b) in any other case.— a[Thirty rupees.]
44. **RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property—
- (a) if the amount or value of the claim does not exceed Rs. 1,000 ;— b[The same duty] as a Bottomry Bond (No. 14) for such amount or value as set forth in the release.
- (b) in any other case.— b[Fifteen rupees.]
45. **RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making re-payment contingent on the arrival of the cargo at the port of destination.— c[The same duty] as a Bottomry Bond (No. 14) for the amount of the loan secured.
- REVOCATION OF ANY TRUST OR SETTLEMENT.** *See* Settlement (No. 47) ; Trust (No. 52).
46. **SECURITY BOND OR MORTGAGED-DEED**, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—
- (a) when the amount secured does not exceed Rs. 1,000.— d[The same duty] as a Bottomry Bond (No. 14) for the amount secured.
- Bond (No. 14) for the amount secured.
- (b) in any other case—d[Fifteen rupees.]

*Exemptions.*

**Bond or other instrument, when executed.**

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem ;
- (c) under No. 3A of the rules made by the e[Provincial Government of Bombay] under section 70 of the Bombay Irrigation Act, 1879 ;

- a. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously the duty payable under clause (b) was "fifteen rupees."
- b. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously the duty payable under clause (b) was "seven rupees eight annas."
- c. See Note 1 given at the beginning of this Schedule. On construction the duty payable under Art. 45 is now automatically doubled.
- d. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clause (a) is now automatically doubled. Previously the duty payable under clause (b) was "seven rupees eight annas."
- e. These words were substituted by A. O. for the words "Governor of Bombay in Council."



- (d) executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;
- (e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

**47. SETTLEMENT—**

A. Instrument of (including a deed of dower)— a[The same duty] as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed a[one rupee eight annas].

*Exemptions.*

(a) Deed of dower executed on the occasion of a marriage between Muhammadans.

b[ (b) \* \* \* \* \*

B.—Revocation of— a[The same duty] as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding a[thirty rupees.]

See also Trust (No. 52)

**48. SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1913.— c[One-and a-half times the duty] payable on a Conveyance (No. 19) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

- (a) one-and-a-half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

d[SCRIP. See Certificate (No. 16-A).

**48A. SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel.— One and a half annas.]

**49. SURRENDER OR LEASE—**

- (a) when the duty with which the lease is chargeable, does not exceed e[fifteen rupees]; The duty with which such lease is chargeable.
- (b) in any other case.—e[Fifteen rupees.]

*Exemption*

Surrender of lease, when such lease is exempted from duty.

- 
- a. See Note 1 given at the beginning of this Schedule. On construction the duty payable under divisions A and B is now automatically doubled, except the consequent change of the words "twelve annas" occurring at the end of Proviso in column 2 of division A and the words "fifteen rupees" occurring at the end of column 2 of division B into the words "one rupee eight annas" and "thirty rupees" respectively.
  - b. Clause (b) of the exemptions under division A was omitted by A. O. That clause was as follows : "(b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid."
  - c. See Note 1 given at the beginning of this Schedule. On construction the duty payable under Art. 48 is now automatically doubled.
  - d. The entry and Art. 48A were inserted by S. 4 (d) (viii) of Madras Act XVI of 1943. [1-10-1943.]
  - e. In clauses (a) and (b) for the words "seven rupees eight annas" the words "fifteen rupees" were substituted by S. 4 (d) (ix) of Madras Act XVI of 1943. [1-10-1943.]



## 50. TRANSFER (whether with or without consideration)—

- (a) of shares in an incorporated company or other body corporate ;— a[One-half of the duty] payable on a Conveyance (No. 19) for a consideration equal to the value of the share ;
- (b) of debentures, being marketable securities, whether the debenture is liable to duty or not except debentures provided for by section 8 ;—a[One-half of the duty] payable on a Conveyance (No. 19) for a consideration equal to the face amount of the debenture ;
- (c) of any interest secured by a bond, mortgage-deed or policy of insurance—
  - (i) if the duty on such bond, mortgage-deed or policy does not exceed b[fifteen rupees] ;—The duty with which such bond, mortgage-deed or policy of insurance is chargeable ;
  - (ii) in any other case—b[Fifteen rupees] ;
- (d) of any property under the Administrator-General's Act, 1913, section 25 ;— c[Twenty two rupees eight annas] ;
- (e) of any trust-property from one trustee to another trustee, or from a trustee to a beneficiary— c[Eleven rupees four annas] or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

## Transfer by endorsement—

- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;
- (c) of a policy of insurance ;
- (d) of securities of the d[Central Government].

*See also section 8.*

## 51. TRANSFER OF LEASE by way of assignment, and not by way of under-lease— c[The same duty] as a Conveyance (No. 19) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

## Transfer of any lease exempt from duty.

## 52. TRUST—

- A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will.—f[The same duty] as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding f[forty-five rupees].
- B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will.—f[The same duty] as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding f[thirty rupees].

*See also Settlement (No. 47).*VALUATION. *See Appraisement (No. 7).*VAKIL. *See Entry as a Vakil (No. 25).*

- a. See Note 1 given at the beginning of this Schedule. On construction the duty payable under clauses (a) and (b) is now automatically doubled.
- b. In clause (c) for the words "seven rupees eight annas" in both the places where they occur, the words "fifteen rupees" were substituted by S. 4 (d) (x) of Madras Act XVI of 1943. [1-10-1943.]
- c. See Note 2 given at the beginning of this Schedule. Previously the duty payable under clauses (d) and (e) was "fifteen rupees" and "seven rupees eight annas" respectively.
- d. These words were substituted by A. O. for the words "Government of India."
- e. See Note 1 given at the beginning of this Schedule. On construction the duty payable under Art. 51 is now automatically doubled.
- f. See Note 1 given at the beginning of this Schedule. On construction the duty payable under divisions A and B is now automatically doubled, except the consequent change of the words "twenty-two rupees eight annas" occurring at the end of column 2 of division A and the words "fifteen rupees" occurring at the end of column 2 of division B into the words "forty-five rupees" and "thirty rupees" respectively.



53. **WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.— <sup>a</sup>[Twelve annas.]

**ORISSA.**

*Note.*—(i) All stamp duties leviable under the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, shall, except in respect of Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policies of Insurance, Proxies and Receipts, be increased by a surcharge at the rates specified in the Schedule annexed hereto.

(ii) The provisions of the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, in its application to the Province of Orissa, save in so far as they are inconsistent with anything contained in the Orissa Stamp (Surcharge Amendment) Act, 1945, shall apply to the said Orissa Act.

**THE SCHEDULE.**

**RATES OF SURCHARGE.**

1. On every whole rupee.—Four annas per rupee.
2. (a) On a fraction of a rupee not exceeding 4 annas—One anna.
- (b) On a fraction exceeding 4 annas, but not exceeding 8 annas—Two annas.
- (c) On a fraction exceeding 8 annas, but not exceeding 12 annas.—Three annas.
- (d) On a fraction exceeding 12 annas, but less than 16 annas—Four annas.

*Example*—On a duty of Rs. 12-8-0, the surcharge will be  $(12 \times 4) + 2$  annas, i.e., Rs 3-2-0, and the total duty chargeable will be Rs. 15-10-0.—For this Note and Schedule see the Orissa Stamp (Surcharge Amendment) Act, 1945 (Orissa Act II of 1945) b, sections 2 and 3.

**SCHEDULE 1A.**

**STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE ORISSA STAMP (AMENDMENT) ACT, 1943.**

(See section 3, first proviso inserted by Orissa Act VI of 1943.)

*Note.*—The articles in Schedule IA are numbered so as to correspond with similar articles in Schedule I.

- \* \* \* \* \*
2. **ADMINISTRATION-BOND**, including a bond given under sections 291, 376 and 376 of the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873.—The same duty as a Bond (No. 15) for the same amount.
  3. **ADOPTION-DEED**, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.—Fifteen rupees.
  - ADVOCATE.** See Entry as an Advocate (No. 30).
  4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.—Two rupees.

*Exemptions.*

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment under the Indian Army Act, 1911, or the Indian Air Force Act 1932 ;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ;

- 
- a. See Note 1 given at the beginning of this Schedule. Previously the duty payable was "six annas."
  - b. For the text of this Orissa Act see Appendix H.
  - c. Schedule IA was inserted by S. 13 of the Orissa Stamp (Amendment) Act, 1943 (Orissa Act VI of 1943.)



- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

# 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange ;—Three annas.  
 (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of fifteen rupees, one and a half annas for every Rs. 10,000 or part thereof, of the value of the security or share.  
 (c) if not otherwise provided for—Twelve annas.

## Exemptions.

### Agreement or Memorandum of Agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;  
 (b) made in the form of tenders to the Central Government for, or relating to, any loan ;  
 (c) made under the European Vagrancy Act, 1874, section 17.

### AGREEMENT TO LEASE. See Lease (No. 35).

# 6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

- (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or  
 (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

				If drawn singly.	If drawn in set of two for each part of the set.			If drawn in set of three for each part of the set.		
				Rs.	Rs.	a.	p.	Rs.	a.	p.
(i)	when the amount of the loan or debt does not exceed	..	..	100	0	3	0	0	2	0
(ii)	when the amount of the loan or debt exceeds Rs. 100 but does not exceed	..	..	200	0	4	6	0	3	0
(iii)	when it exceeds Rs. 200 but does not exceed	..	..	400	0	9	0	0	4	6
	Do.	400	do.	600	0	13	6	0	7	6
	Do.	600	do.	800	1	2	0	0	9	0
	Do.	800	do.	1,000	1	6	6	0	12	0
	Do.	1,000	do.	1,200	1	11	0	0	13	6
	Do.	1,200	do.	1,600	2	4	0	1	2	0
	Do.	1,600	do.	2,500	3	6	0	1	11	0
	Do.	2,500	do.	5,000	6	12	0	3	6	0
	Do.	5,000	do.	7,500	10	2	0	5	1	0
	Do.	7,500	do.	10,000	13	8	0	6	12	0
	Do.	10,000	do.	15,000	20	4	0	10	2	0
	Do.	15,000	do.	20,000	27	0	0	13	8	0
	Do.	20,000	do.	25,000	33	12	0	16	14	0
	Do.	25,000	do.	30,000	40	8	0	20	4	0

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 .. .. .

13 8 0 6 12 0 4 8 0

- (b) if such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i), clause (a) (ii), or clause (a) (iii) for the amount secured.



*Exemptions.*

Instrument of pawn or pledge of goods if unattested.

7 APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a will.—Twenty-five rupees.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case—Seven rupees eight annas.

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11).—Seven rupees eight annas.

*Exemption.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY.—Fifty rupees.

*Exemption.*

Articles of any association not formed for profit and registered under S. 26 of the Indian Companies Act, 1913.

See also Memorandum of Association of a Company (No. 39).

\* \* \* \* \*

ASSIGNMENT. See Conveyance (No. 23), Transfer (No. 62) and Transfer of Lease (No. 63) as the case may be.

ATTORNEY. See Entry as an Attorney (No. 30) and Power-of-attorney (No. 48).

AUTHORITY TO ADOPT. See Adoption-Deed (No. 3).

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference being made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—Ten rupees.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Eight annas subject to a maximum of fifty rupees.

\* \* \* \* \*

15. BOND, [as defined by S. 2 (5)] not being a Debenture (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 |

where the amount or value secured does not exceed Rs. 10 ;—Two annas.

where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Four annas.

where it exceeds Rs. 50 and does not exceed Rs. 100 ;—Eight annas.

where it exceeds Rs. 100 and does not exceed Rs. 200 ;—One rupee four annas.

where it exceeds Rs. 200 and does not exceed Rs. 300 ;—One rupee fourteen annas.

where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Two rupees eight annas.

where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Three rupees two annas.

where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Four rupees eight annas.



where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.

*See* Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).

*Exemptions.*

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, S. 99, for the due performance of their duties under that Act ;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the Master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

where the amount or value secured does not exceed Rs. 10 ;—Three annas.  
 where it exceeds Rs. 10 and does not exceed Rs. 50 ;—Six annas.  
 where it exceeds Rs. 50 and does not exceed Rs. 100 ;—Twelve annas.  
 where it exceeds Rs. 100 and does not exceed Rs. 200 ;—One rupee eight annas.  
 where it exceeds Rs. 200 and does not exceed Rs. 300 ;—Two rupees four annas.  
 where it exceeds Rs. 300 and does not exceed Rs. 400 ;—Three rupees.  
 where it exceeds Rs. 400 and does not exceed Rs. 500 ;—Three rupees twelve annas.  
 where it exceeds Rs. 500 and does not exceed Rs. 600 ;—Four rupees eight annas.  
 where it exceeds Rs. 600 and does not exceed Rs. 700 ;—Five rupees four annas.  
 where it exceeds Rs. 700 and does not exceed Rs. 800 ;—Six rupees.  
 where it exceeds Rs. 800 and does not exceed Rs. 900 ;—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Three rupees twelve annas.

17. **CANCELLATION**.—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.—Seven rupees eight annas.

*See also* Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61) Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer—

- (a) where the purchase-money does not exceed Rs. 10 ;—Three annas.
- (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;—Six annas.
- (c) in any other case.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

\* \* \* \* \*

20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, where it includes a penalty clause or not.—Two rupees.

\* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.—Fifteen rupees.



**23. CONVEYANCE** [as defined by Section 2 (10)], not being a transfer charged or exempted under No. 62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—Twelve annas.

where it exceeds Rs. 50 but does not exceed Rs. 100 ;—One rupee eight annas.

where it exceeds Rs. 100 but does not exceed Rs. 200 ;—Three rupees.

where it exceeds Rs. 200 but does not exceed Rs. 300 ;—Four rupees eight annas.

where it exceeds Rs. 300 but does not exceed Rs. 400 ;—Six rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500 ;—Seven rupees eight annas.

where it exceeds Rs. 500 but does not exceed Rs. 600 ;—Nine rupees.

where it exceeds Rs. 600 but does not exceed Rs. 700 ;—Ten rupees eight annas.

where it exceeds Rs. 700 but does not exceed Rs. 800 ;—Twelve rupees.

where it exceeds Rs. 800 but does not exceed Rs. 900 ;—Thirteen rupees eight annas.

where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;—Fifteen rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Seven rupees eight annas.

*Exemptions.*

Assignment of copyright under the Indian Copyright Act, 1914, Section 5.

**CO-PARTNERSHIP-DEED.** See Partnership (No. 46).

**24. COPY OR EXTRACT**, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;—Twelve annas.

(ii) in any other case.—One rupee eight annas.

*Exemption.*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

**25. COUNTERPART OR DUPLICATE** of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas ;—The same duty as is payable on the original.

(b) in any other case.—One rupee eight annas.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

**26. CUSTOMS-BOND—**

(a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case.—Ten rupees.

**27. DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer —The same duty as a Bottomry Bond (No. 16) for the same amount.

(b) by delivery.—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes and interest coupons attached thereto, but the amount such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders ; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and sections 8 and 55.



**DECLARATION OF ANY TRUST.** *See* Trust (No. 64).

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**DEPOSIT OF TITLE DEEDS.** *See* Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).

**DISSOLUTION OF PARTNERSHIP.** *See* Partnership (No. 46).

29. **DIVORCE.**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.—Two rupees.

**DOWER**—Instrument of. *See* Settlement (No. 58).

**DUPLICATE.** *See* Counterpart (No. 25).

30. **ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT,** under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by letters patent or by the Legal Practitioners Act, 1884—

(a) in the case of an Advocate ;—Seven hundred and fifty rupees.

(b) in the case of an Attorney.—Five hundred rupees.

31. **EXCHANGE OF PROPERTY**—Instrument of.—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** *See* Copy (No. 24).

32. **FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.—The same duty as a Bottomry Bond (No. 16) for the amount of the further charge secured by such instrument.

33. **GIFT**—Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

**HIRING AGREEMENT** or agreement for Service. *See* Agreement (No. 5).

34. **INDEMNITY-BOND**—The same duty as a Security Bond (No. 57) for the same amount.

**INSPECTORSHIP-DEED.** *See* Composition-Deed (No. 22).

35. **LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered.—

(i) where the lease purports to be for a term of less than one year ;—The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years, but not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

a. The words "Five hundred rupees" are substituted for the words "seven hundred and fifty rupees" by the Orissa stamp (Temporary Amendment) Act, 1949. This Act came into force on 22-5-1949 and is to remain in force for one year only.



- (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
- (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
- (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.
- (viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
- (b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
- (c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.

*Exemption.*

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

*Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

\* \* \* \* \*

**LETTER OF GUARANTEE.** *See Agreement (No. 5).*

**38. LETTER OF LICENCE,** that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—Fifteen rupees.

**39. MEMORANDUM OF ASSOCIATION OF A COMPANY—**

- (a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 ;—Thirty rupees.
- (b) if not so accompanied—Eighty rupees.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

**40. MORTGAGE-DEED,** not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bond (No. 15), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57)—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.



- (b) when possession is not given or agreed to be given as aforesaid ;—The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed.

*Explanation.*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;—Twelve annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000—Twelve annas.

*Exemptions.*

- (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

- (2) Letter of hypothecation accompanying a bill of exchange.

**41. MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

- (a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ;—One and a half annas.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—One and a half annas.

- (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—

for every sum secured not exceed Rs. 100 ;—Three annas.

and for every Rs. 100 or part thereof secured in excess of Rs. 100.—Three annas.

**42. NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—One rupee eight annas.

*See also* Protest of Bill or Note (No. 50.)

**43. NOTE OR MEMORANDUM**, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

- (a) of any goods, exceeding in value twenty rupees ;—Three annas.

- (b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.

**44. NOTE OF PROTEST BY THE MASTER OF A SHIP**—One rupee.

*See also* Protest by the Master of a Ship (No. 51).

**45. PARTITION**—Instrument of, [as defined by section 21 (5)].—The same duty as a Bottomry Bond (No. 16) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than twelve annas ; (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall



be calculated at not more than five times the annual revenue ; (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.

**46. PARTNERSHIP—**

**A.—Instrument of—**

(a) where the capital of the partnership does not exceed Rs. 500 ;—Five rupees.

(b) in any other case—Twenty rupees.

**B.—Dissolution of—Ten rupees.**

**PAWN OR PLEDGE.** See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).

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**48. POWER-OF-ATTORNEY** [as defined by section 2 (21)] not being a Proxy—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—Twelve annas.

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—Twelve annas.

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;—One rupee eight annas.

(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;—Seven rupees eight annas.

(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—Fifteen rupees.

(f) when given for consideration and authorising the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.

(g) in any other case—One rupee eight annas for each person authorised.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

\* \* \* \* \*

**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.—Two rupees.

**51. PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such—Two rupees.

See also Note of Protest by the Master of a Ship (No. 44).

\* \* \* \* \*

**54. RE-CONVEYANCE OF MORTGAGED PROPERTY—**

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000. —The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the re-conveyance.

(b) in any other case—Fifteen rupees.



55. **RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property—

(a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.

(b) in any other case—Seven rupees eight annas.

56. **RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

**REVOCATION OF ANY TRUST OR SETTLEMENT.** See Settlement (No. 58) ; Trust (No. 64).

57. **SECURITY-BOND OR MORTGAGE-DEED**, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

(a) when the amount secured does not exceed Rs. 1,000—The same duty as a Bottomry Bond (No. 16) for the amount secured.

(b) in any other case—Seven rupees eight annas.

*Exemptions.*

Bond or other instrument, when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility shall not be less than a specified sum per mensem ;

(c) by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loan Act, 1884, or by their sureties as security for the repayment of such advances ;

(d) by officers of the Crown or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. **SETTLEMENT**—

A.—Instrument of (including a deed of dower).—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement : Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Muhammadans.

B.—Revocation of—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.

See also Trust (No. 64).

59. **SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1913.—One and a half times the duty, payable on a Conveyance (No 23) for a consideration equal to the nominal amount of the shares specified in the Warrant.

*Exemptions.*

Share Warrant when issued by a company in pursuance of the Indian Companies Act, 1913 section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—

(a) one and a half per centum of the whole subscribed capital of the company or

(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued.



**61. SURRENDER OF LEASE—**

(a) when the duty with which the lease is chargeable does not exceed seven rupees eight annas ;—The duty with which such lease is chargeable.

(b) in any other case.—Seven rupees eight annas.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

**62. TRANSFER (whether with or without consideration)**

(a) of shares in an incorporated company or other body corporate;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.

(b) of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed seven rupees eight annas ;—The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case.—Seven rupees eight annas

(d) of any property under the Administrator-General's Act, 1913, section 25 ;—Fifteen rupees.

(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.—Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

*Exemptions.*

Transfers by endorsement—

(a) of a bill of exchange, cheque or promissory note ;

(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;

(c) of a policy of insurance ;

(d) of securities of the Central Government.

See also section 8.

**63. TRANSFER OF LEASE** by way of assignment, and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

**64. TRUST—**

**A.—Declaration of—of, or concerning, any property when made by any writing not being a Will—**The same duty as Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty two rupees eight annas.

**B.—Revocation of—of, or concerning, any property when made by an instrument other than a Will—**The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

See also Settlement (No. 58).

**VALUATION.** See Appointment (No. 8).

**65. WARRANT FOR GOODS,** that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Six annas.



## PUNJAB.

<sup>a</sup>SCHEDULE IA.

## STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP (PUNJAB AMENDMENT) ACT, 1922.

[*Note.*—The articles in Schedule I-A are numbered so as to correspond with similar articles in Schedule I.]

1. **ACKNOWLEDGMENT**—As in Schedule I.
  2. **ADMINISTRATION-BOND**, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Bank Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889—
    - (a) where the amount does not exceed Rs. 1,000 ;—The same duty as a bond (No. 15) for such amount.
    - (b) in any other case—Ten rupees.
  3. **ADOPTION-DEED**, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt.—Twenty rupees.  
*ADVOCATE.* See Entry as an Advocate (No. 30).
  4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to *affirm* or declare instead of swearing.—Two rupees.  
*Exemptions.*  
 Affidavit or declaration in writing when made—
    - (a) as a condition of enlistment under the Indian Army Act, 1911 ;
    - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
    - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
  5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT**—
    - (a) if relating to the sale of a bill of exchange ;—Four annas.
    - (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of fifteen rupees two annas for every Rs. 10,000 or part thereof, of the value of the security or share.
    - (c) if not otherwise provided for—One rupee.*Exemptions.*  
 Agreement or memorandum of agreement—
    - (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;
    - (b) made in the form of tenders to the <sup>b</sup>[Central Government] for, or relating to, any loan ;
    - (c) made under the European Vagrancy Act, 1874, section 17.
- AGREEMENT TO LEASE.** See Lease No. 35.
6. **AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—
    - (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever other than a marketable security, or
    - (2) the pawn or pledge of moveable property,  
 where such deposit, pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or an existing or future debt—

a. Schedule IA has been *added* by S. 16 of the Indian Stamp (Punjab Amendment) Act, 1922 (Punjab Act VIII of 1922). [15-1-1923.] This schedule as amended continues to be in force in East Punjab. But in West Punjab a new Sch. I A has been substituted, for which see *infra*.

b. Substituted by A. O.



(a) if such loan or debt is re-payable on demand or more than three months from the date of the instrument evidencing the agreement—

			If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of the loan or debt does not exceed.	200		0 4 6	0 3 0	0 1 6
(ii) when it exceeds Rs. 200 but does not exceed.	400		0 9 0	0 4 6	0 3 0
Ditto	400	ditto	0 13 6	0 7 6	0 4 6
Ditto	600	ditto	1 2 0	0 9 0	0 6 0
Ditto	800	ditto	1 6 6	0 12 0	0 7 0
Ditto	1,000	ditto	1 11 0	0 13 6	0 9 0
Ditto	1,200	ditto	2 4 0	1 2 0	0 12 0
Ditto	1,600	ditto	3 6 0	1 11 0	1 2 0
Ditto	2,500	ditto	6 12 0	3 6 0	2 4 0
Ditto	5,000	ditto	10 2 0	5 1 0	3 6 0
Ditto	7,500	ditto	13 8 0	6 12 0	4 8 0
Ditto	10,000	ditto	20 4 0	10 2 0	6 12 0
Ditto	15,000	ditto	27 0 0	13 8 0	9 0 0
Ditto	20,000	ditto	33 12 0	16 14 0	11 4 0
Ditto	25,000	ditto	40 8 0	20 4 0	13 8 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.			13 8 0	6 12 0	4 8 0

(b) if such loan or debt is re-payable not more than three months from the date of such instrument—Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

*Exemption.*

Instrument of pawn or pledge of goods if unattested.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will.—Twenty-five rupees.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit,

(a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount ;

(b) in any other case ;—Ten rupees.

*Exemptions.*

(a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11).—As in Schedule I.

*Exemption.*

Instrument of apprenticeship executed by a Magistrate under the Apprentices Act 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY—

(a) when the authorized capital of the company does not exceed one lakh ;—Twenty-five rupees.

(b) in other cases.—Fifty rupees.



*Exemptions.*

Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

*See also* Memorandum of Association of a Company (No. 39).

11. **ARTICLES OF CLERKSHIP**—As in Schedule 1.

**ASSIGNMENT.** *See* Conveyance (No. 23), Transfer (No. 62) and Transfer of Lease (No. 63), as the case may be.

**ATTORNEY.** *See* Entry as an Attorney (No. 30), and Power-of-Attorney (No. 48).

**AUTHORITY TO ADOPT.** *See* Adoption-Deed (No. 3).

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount ;

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;—Seven rupees eight annas ; and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000 :—Eight annas subject to a maximum of fifty rupees.

13. **BILL OF EXCHANGE**—As in Schedule I.

14. **BILL OF LADING** (including a through bill of lading).—Eight annas.

*N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.

15. **BOND** [as defined by section 2 (5)], not being a Debenture (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—

where the amount or value secured does not exceed Rs. 10—Two annas.

where it exceeds Rs. 10 and does not exceed Rs. 50—Four annas.

where it exceeds Rs. 50 and does not exceed Rs. 100—Eight annas.

where it exceeds Rs. 100 and does not exceed Rs. 200—One rupee.

where it exceeds Rs. 200 and does not exceed Rs. 300—One rupee fourteen annas.

where it exceeds Rs. 300 and does not exceed Rs. 400—Two rupees eight annas.

where it exceeds Rs. 400 and does not exceed Rs. 500—Three rupees two annas.

where it exceeds Rs. 500 and does not exceed Rs. 600—Four rupees eight annas.

where it exceeds Rs. 600 and does not exceed Rs. 700—Five rupees four annas.

where it exceeds Rs. 700 and does not exceed Rs. 800—Six rupees.

where it exceeds Rs. 800 and does not exceed Rs. 900—Six rupees twelve annas.

where it exceeds Rs. 900 and does not exceed Rs. 1,000—Seven rupees eight annas.

and for every Rs. 500 or part thereof in excess of Rs. 1,000—Three rupees twelve annas.

*See* Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security-Bond (No. 57).

*Exemptions.*

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

where the amount or value secured does not exceed Rs. 10—Three annas.

where it exceeds Rs. 10 and does not exceed Rs. 50—Six annas.

where it exceeds Rs. 50 and does not exceed Rs. 100—Twelve annas.

where it exceeds Rs. 100 and does not exceed Rs. 200—One rupee eight annas.

where it exceeds Rs. 200 and does not exceed Rs. 300—Two rupees four annas.

where it exceeds Rs. 300 and does not exceed Rs. 400—Three rupees.

where it exceeds Rs. 400 and does not exceed Rs. 500—Three rupees twelve annas.

where it exceeds Rs. 500 and does not exceed Rs. 600—Four rupees eight annas.

where it exceeds Rs. 600 and does not exceed Rs. 700—Five rupees four annas.

where it exceeds Rs. 700 and does not exceed Rs. 800—Six rupees.



where it exceeds Rs. 800 and does not exceed Rs. 900—Six rupees twelve annas.  
 where it exceeds Rs. 900 and does not exceed Rs. 1,000—Seven rupees eight annas.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000—Three rupees twelve annas.

17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.—Seven rupees eight annas.

*See also* Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61) Revocation of Trust (No. 64-B.)

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—

- (a) where the purchase-money does not exceed Rs. 10—Three annas ;  
 (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25—Six annas ;  
 (c) in any other case.—The same duty as a Conveyance (No. 23), for a consideration equal to the amount of the purchase-money only.

19. **CERTIFICATE OR OTHER DOCUMENT**—As in Schedule I.

20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—Two rupees.

21. **CHEQUE**—As in Schedule I.

22. **Composition-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of licence, for the benefit of his creditors—Twelve rupees eight annas.

23. **CONVEYANCE** [as defined by section 2 (10)] not being a Transfer charged or exempted under No. 62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50—Twelve annas.

where it exceeds Rs. 50 but does not exceed Rs. 100—One rupee eight annas.  
 where it exceeds Rs. 100 but does not exceed Rs. 200—Three rupees.  
 where it exceeds Rs. 200 but does not exceed Rs. 300—Four rupees eight annas.  
 where it exceeds Rs. 300 but does not exceed Rs. 400—Six rupees.  
 where it exceeds Rs. 400 but does not exceed Rs. 500—Seven rupees eight annas.  
 where it exceeds Rs. 500 but does not exceed Rs. 600—Nine rupees.  
 where it exceeds Rs. 600 but does not exceed Rs. 700—Ten rupees eight annas.  
 where it exceeds Rs. 700 but does not exceed Rs. 800—Twelve rupees.  
 where it exceeds Rs. 800 but does not exceed Rs. 900—Thirteen rupees eight annas.  
 where it exceeds Rs. 900 but does not exceed Rs. 1,000—Fifteen rupees.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000—Seven rupees eight annas.

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*Exemptions.*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

**CO-PARTNERSHIP-DEED.** *See* Partnership (No. 46).

24. **COPY OR EXTRACT**, certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—  
 (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;—Twelve annas.

- a. The Proviso and the explanation, added by S. 2 of Punjab Act, I of 1924, were omitted by S. 2 of Punjab Act, I of 1935. The Proviso and the explanation were as follows:—  
 "Provided that a conveyance of immovable property situated within a Municipality, Cantonment or Notified Area shall be chargeable with a stamp-duty of double the rate herein before provided." "*Explanation* :—For the purpose of this proviso "Notified Area" means an area in regard to which a notification has been issued or may hereafter be issued under S. 241 of the Punjab Municipal Act, 1911, and in which the total population is according to the latest census more than five thousand in number."



- (ii) in any other case not falling within the provisions of section 6-A.—One rupee eight annas.

*Exemptions.*

- (a) copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.
25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid—
- (a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas ;—The same duty as is payable on the original.
- (b) in any other case not falling within the provisions of section 6-A.—One rupee eight annas.

*Exemption.*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BOND—

- (a) where the amount does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount.
- (b) in any other case—Ten rupees.

27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—

- (a) by endorsement or by a separate instrument of transfer ;—The same duty as a Bottomry Bond (No. 16) for the same amount.
- (b) by delivery.—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemptions.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders : provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and sections 8 and 55.

DECLARATION OF ANY TRUST. See Trust (No. 64).

28. DELIVERY ORDER IN RESPECT OF GOODS ;—As in Schedule I.

DEPOSIT OF TITLE-DEEDS. See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

DISSOLUTION OF PARTNERSHIP. See Partnership (No. 46).

29. DIVORCE—Instrument of—, that is to say, any instrument by which any person effects the dissolution of his marriage.—Five rupees.

DOWER—Instrument of. See Settlement (No. 58).

DUPLICATE. See Counterpart (No. 25).

30. ENTRY AS AN ADVOCATE VAKIL OR ATTORNEY ON THE ROLL OF THE HIGH COURT, a [ \* \* \* \* ] in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—

- (a) in the case of an Advocate or Vakil—Seven hundred and fifty rupees.
- (b) in the case of an Attorney—Five hundred rupees.

*Exemption.*

Entry of an Advocate, Vakil or Attorney on the roll of the High Court, when he has previously been enrolled in any other High Court.

a. In Article 30 after the words “High Court”, the words and figures “under the Bar Councils Act, 1926 or” have been inserted by Act XXXVIII of 1926, S. 19 and Schedule. But as the said Act has not been extended to the High Court of Judicature at Lahore, the amendment has not been incorporated in the text.



31. **EXCHANGE OF PROPERTY**—Instrument of—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** See Copy (No. 24).

32. **FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ;—As in Schedule I.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—As in Schedule I.

(ii) if possession is not so given.—As in Schedule I.

33. **GIFT**—Instrument of—not being a Settlement (No. 58), or Will or Transfer (No. 62)—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

**HIRING AGREEMENT** or agreement for service. See Agreement (No. 5).

34. **INDEMNITY BOND**.—The same duty as a Security Bond (No. 57) for the same amount.

**INSPECTORSHIP-DEED.** See Composition-deed (No. 22).

35. **LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;—The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.



- (c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.

*Exemption.*

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

*Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the land lord's share of cesses, or the owner's share of Municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARES—As in Schedule I.

37. LETTER OF CREDIT—As in Schedule I.

LETTER OF GUARANTEE. *See* Agreement (No. 5).

38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—Twelve rupees eight annas.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913.—Thirty rupees.

(b) if not so accompanied—Eighty rupees.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 6), Mortgage of a Crop (No. 4), Respondentia Bond (No. 56), or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—As in Schedule I.

(b) when possession is not given or agreed to be given as aforesaid ;—As in Schedule I.

*Explanation.*—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;—Twelve annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.—Ditto.

*Exemptions.*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the re-payment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.



41. **MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the re-payment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is re-payable not more than three months from the date of the instrument—  
for every sum secured not exceeding Rs. 200—One and-a-half anna.  
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—Ditto.

(b) when the loan is re-payable more than three months, but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100—Three annas.

and for every Rs. 100 or part thereof secured in excess of Rs. 100—Ditto.

42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public—Two rupees.

*See also* Protest of Bill or Note (No. 50).

43. **NOTE OR MEMORANDUM**, set by a Broker or Agent of his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees—Three annas.

(b) of any stock or marketable security exceeding in value twenty rupees—Subject to a maximum of fifteen rupees two annas for every Rs. 10,000 or part thereof of the value of the stock or security.

44. **NOTE OR PROTEST BY THE MASTER OF A SHIP**—As in Schedule I.

45. **PARTITION**—Instrument of [as defined by section 2 (15).]—The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas : (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue ; (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.

46. **PARTNERSHIP**—

A.—Instrument of—

(a) where the capital of the partnership does not exceed Rs. 500 ;—As in Schedule I.

(b) in any other case.—As in Schedule I.

B.—Dissolution of—As in Schedule I.

**PAWN OR PLEDGE.** *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

47. **POLICY OF INSURANCE**—As in Schedule I.

48. **POWER-OF-ATTORNEY**—[as defined by section 2 (21)], not being a Proxy—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—One rupee.

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—One rupee.



- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;—Two rupees.
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;—Ten rupees.
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—Twenty rupees.
- (f) when given for consideration and authorizing the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.
- (g) in any other case—Two rupees for each person authorized.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

49. **PROMISSORY-NOTE**—As in Schedule I.

50. **PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory-note—Two rupees.

51. **PROTEST BY THE MASTER OF A SHIP**—As in Schedule I.

52. **PROXY**—As in Schedule I.

53. **RECEIPT**—As in Schedule I.

54. **RE-CONVEYANCE OF MORTGAGED PROPERTY**—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;  
—The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the re-conveyance.

- (b) in any other case.—Fifteen rupees.

55. **RELEASE**, that is to say, any instrument (not being such a release as is provided for by section (23-A) whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.

- (b) in any other case.—Seven rupees eight annas.

56. **RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making re-payment contingent on the arrival of the cargo at the port of destination.—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

**REVOCATION OF ANY TRUST OR SETTLEMENT.** *See Settlement (No. 58) ; Trust (No. 64).*

57. **SECURITY BOND OR MORTGAGE-DEED**, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for the amount secured.

- (b) in any other case.—Seven rupees eight annas.

*Exemptions.*

**Bond or other instrument, when executed—**

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ;

- (b) by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the re-payment of such advances ;

- (c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.



**58. SETTLEMENT—**

**A.—Instrument of—(including a deed of dower).—**The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Muhammadans.

**B.—Revocation of—**The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the Instrument of Revocation, but not exceeding fifteen rupees.

*See also* Trust (No. 64).

**59. SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1913.—One and a half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue of—

- (a) one and a half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, one and a half per centum of the additional capital so issued.

**60. SHIPPING ORDER—**As in Schedule I.

**61. SURRENDER OF LEASE—**

- (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas.—The duty with which such lease is chargeable.
- (b) in any other case.—Seven rupees eight annas.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

**62. TRANSFER (whether with or without consideration)—**

- (a) of shares in an incorporated company or other body corporate ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
- (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
- (c) of any a[interest] secured by a bond, mortgage-deed or policy of insurance—
  - (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ; —The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
  - (ii) in any other case—Seven rupees eight annas.
- (d) of any property under the Administrator-General's Act, 1913, section 25 ;—Fifteen rupees.
- (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.—Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory-note ;

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a. Substituted for the word "instrument" by S. 2 of Punjab Act I of 1933.



(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;

(c) of a policy of insurance ;

(d) of securities of the a[Central Government] ;

See also section 8.

63. **TRANSFER OF LEASE** by way of assignment, and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

#### 64. TRUST—

A.—Declaration of—of, or concerning, any property when made by any writing not being a Will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas.

B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

See also Settlement (No. 58).

**VALUATION.** See Appraisement (No. 8).

**VAKIL.** See Entry as a Vakil (No. 30).

65. **WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Six annas.

## UNITED PROVINCES.

### a SCHEDULE IA.

#### STAMP DUTY ON INSTRUMENTS UNDER THE UNITED PROVINCES STAMP (AMENDMENT) ACT, 1948.

(See section 3, first proviso).

(Note—The articles in Schedule I-A are numbered so as to correspond with similar articles in Schedule I.)

1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.—Two annas.
2. **ADMINISTRATION-BOND** including a bond given under section 291, 375 and 376 of the Indian Succession Act, 1925, or section 6 of the Government Savings Bank Act, 1873—
  - (a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.
  - (b) in any other case—Twelve rupees eight annas.
3. **ADOPTION-DEED**, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.  
Advocate—See "Entry as an advocate" (No. 30).
4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.—Two rupees eight annas.

a. Schedule IA was substituted by S. 7 of the United Provinces Stamp (Amendment) Act, 1948 (U. P. Act XVII of 1948) [1-4-1948.]



*Exemptions.*

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment under the Indian Army Act, 1911 ; or the Indian Air Force Act, 1922 ;
- (b) for the immediate purpose of being filed or used in any Court or before the Officer of any court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

## 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange—Four annas.
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of eighteen rupees twelve annas, two and a half annas for every rupees ten thousand or part thereof of the value of the security or share.
- (c) if not otherwise provided for—Fifteen annas.

*Exemptions.*

Agreement for memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43 ;
- (b) made in the form of tenders to the Central Government for, or relating to, any loan ;
- (c) made under the European Vagrancy Act, 1874, section 17.

AGREEMENT TO LEASE—*See* Lease (No. 35).

## 6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, that is to say any instrument evidencing an agreement relating to—

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) ; or
  - (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.
- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

			Rs.	Rs.	a.	p.
when the amount of the loan or debt does not exceed .. .. .			200	0	4	0
when it exceeds Rs.	200 but does not exceed		400	0	10	0
Ditto	400	ditto ..	600	0	15	0
Ditto	600	ditto ..	800	1	4	0
Ditto	800	ditto ..	1,000	1	9	0
Ditto	1,000	ditto ..	1,200	1	14	0
Ditto	1,200	ditto ..	1,600	2	8	0
Ditto	1,600	ditto ..	2,500	3	12	0
Ditto	2,500	ditto ..	5,000	7	8	0
Ditto	5,000	ditto ..	7,500	11	4	0
Ditto	7,500	ditto ..	10,000	15	0	0
Ditto	10,000	ditto ..	15,000	22	8	0
Ditto	15,000	ditto ..	20,000	30	0	0
Ditto	20,000	ditto ..	25,000	37	8	0
Ditto	25,000	ditto ..	30,000	45	0	0

and for every additional Rs. 10,000 or part thereof  
in excess of Rs. 30,000 .. .. .

15 0 0

- (b) If such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) for the amount secured.



*Exemption.*

Instruments of pawn or pledge of agricultural produce if unattested.

7. **APPOINTMENT IN EXECUTION OF A POWER**, whether of trustees or of property, movable or immovable, where made by any writing not being a will—
  - (a) where the value of the property does not exceed Rs. 1,000.—Eighteen rupees, twelve annas.
  - (b) in any other case—Thirty-one rupees, four annas.
8. **APPRAISEMENT OR VALUATION** made otherwise than under an order of the Court in the course of a suit—
  - (a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.
  - (b) in any other case—Nine rupees, six annas.

*Exemptions.*

- (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
  - (b) Appraisement of corps of the purpose of ascertaining the amount to be given to a landlord as rent.
9. **APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11).

*Exemption.*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 or by which a person is apprenticed by or at the charge of any public charity.

10. **ARTICLES OF ASSOCIATION OF A COMPANY**—Sixty-two rupees, eight annas.

*Exemption.*

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

See also Memorandum of Association of a Company (No. 39).

11. **ARTICLES OF CLERKSHIP** or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.—Three hundred and twelve rupees and annas eight.

**ASSIGNMENT.** See Conveyance (No. 23), Transfer (No. 62) and Transfer of Lease (No. 63), as the case may be.

**ATTORNEY.** See Entry as an Attorney (No. 30) ; and Power of Attorney (No. 48).

**AUTHORITY TO ADOPT.** See Adoption-Deed (No. 3).

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

- (a) Where the amount or value of the property to which the award relates, does not exceed Rs. 1,000.—The same duty as a Bond (No. 15) for such amount.
- (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000.—Nine rupees, six annas.
- (c) if it exceeds Rs. 5,000, for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Ten annas.

*Exemption.*

- Award under the Bombay District Municipal Act, 1901 section 160, or the Bombay Hereditary Officers Act, 1874, section 18, or the United Provinces Municipalities Act, 1916, section 324(1) or the United Provinces District Boards Act, 1922, section 190(1).

\* \* \* \* \*



15. **BOND** [as defined by section 2 (5)] not being a debenture (No. 27) and not being otherwise provided for by this Act, or by the Court-Fees Act, 1870,

Where the amount or value secured does not exceed Rs.	10	Three annas
Where it exceeds Rs.	10 but does not exceed Rs.	50
Ditto	50	100
Ditto	100	200
Ditto	200	300
Ditto	300	400
Ditto	400	500
Ditto	500	600
Ditto	600	700
Ditto	700	800
Ditto	800	900
Ditto	900	1,000
and for every Rs. 500 or part thereof in excess of Rs.	1,000	

Five annas.  
Ten annas.  
One rupee, four annas.  
Two rupees, one anna.  
Two rupees, thirteen annas.  
Three rupees, nine annas.  
Five rupees, ten annas.  
Six rupees, nine annas.  
Seven rupees, eight annas.  
Eight rupees, seven annas.  
Nine rupees, six annas.  
Four rupees, eleven annas.

See Administration Bond (No. 2), Bottomry Bond.

(No. 16), Customs Bond (No. 26), Indemnity-Bond.

(No. 34), Respondentia Bond (No. 56), Security Bond.  
(No. 57).

#### *Exemptions.*

Bond, when executed by—

(a) headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 section 99, for the due performance of their duties under that Act ;

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a Bond (No. 15) for a sum equal to the amount or value secured.

17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—Nine rupees, six annas.

See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (In respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—

(a) where the purchase money does not exceed Rs. 10 ;—Three annas.

(b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25 ;—Five annas.

(c) in any other case...The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

19. **CERTIFICATE OR OTHER DOCUMENT**, evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such Company or body.—Three annas.

See also letter of Allotment of Shares (No. 36).

20. **CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—Two rupees, eight annas.

\* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of licence, for the benefit of his creditors.—Fifteen rupees, ten annas.



23. **CONVEYANCE** [as defined by section 2 (10)] not being a **TRANSFER** charged or exempted under No. 62—

Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;—Ten annas.

Where it exceeds Rs.	50 but does not exceed Rs.	100	One rupee, four annas.
Ditto	100	ditto	200
Ditto	200	ditto	300
Ditto	300	ditto	400
Ditto	400	ditto	500
Ditto	500	ditto	600
			Eleven rupees, four annas.
Ditto	600	ditto	700
			Thirteen rupees, two annas.
Ditto	700	ditto	800
Ditto	800	ditto	900
			Fifteen rupees.
			Sixteen rupees, fourteen annas.
Ditto	900	ditto	1,000
			Eighteen rupees, twelve annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000			Nine rupees, six annas.

*Exemptions.*

Assignment of Copyright under the Indian Copyright Act, 1914, section 5.

**CO-PARTNERSHIP-DEED.** See **PARTNERSHIP** (No. 46).

24. **COPY OR EXTRACT** certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—

- (i) if the original was not chargeable with duty or with which it was chargeable does not exceed one rupee ;—Ten annas when the copy or extract is of an agricultural lease or of a mortgage deed or sale-deed of agricultural land ; in any other case, fifteen annas.
- (ii) in any other case not falling within the provisions of section 6-A.—One rupee four annas when the copy or extract is of an agricultural lease or of a mortgage deed or sale-deed of agricultural land and the value of the subject matter of the original does not exceed one thousand rupees ; in any other case, one rupee, fourteen annas.

*Exemptions.*

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid—

- (a) if the duty with which the original instrument is chargeable does not exceed one rupee, eight annas ;—The same duty as is payable on the original.
- (b) in any other case not falling within the provisions of section 6.—One rupee, fourteen annas.

*Exemption.*

Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

25-A. Instrument correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty has been paid—

- (a) if the duty with which the original instrument is chargeable does not exceed three rupees ;—One-half of the duty payable on the original.
- (b) in any other case. . One rupee, fourteen annas.

26. **CUSTOMS BOND**—

- (a) where the amount does not exceed Rs. 1,000—The same duty as a Bond (No. 15) for such amount.
- (b) in any other case. . Twelve rupees, eight annas.



**27. DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer ;—The same duty as a Bond (No. 15) for the same amount.

(b) by delivery—

where the face amount of the debenture does not exceed Rs. 100 ;—One rupee, nine annas.

where it exceeds Rs. 100, but does not exceed Rs. 200—Three rupees, two annas.

where it exceeds Rs. 200 —The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of the debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders ; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and sections 8 and 55.

**DECLARATION OF ANY TRUST**—See Trust (No. 64).

**28. DELIVERY-ORDER IN RESPECT OF GOODS**, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

**DEPOSIT OF TITLE-DEED.** [See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).]

**DISSOLUTION OF PARTNERSHIP.** [See Partnership (No. 46).]

**29. DIVORCE**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.—Six rupees, four annas.

**DOWER**—Instrument of—See Settlement (No. 58).

**DUPLICATE**—See Counterpart (No. 25).

**30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT** under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1879—

(a) in the case of an Advocate or Vakil ..Six hundred and twenty-five rupees.

(b) in the case of any Attorney ..Six hundred and twenty-five rupees.

*Exemption.*

Entry of an Advocate, Vakil or Attorney on the roll of any High Court when he has previously been enrolled in High Court.

**31. EXCHANGE OF PROPERTY**—Instrument of—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT**—See copy (No. 24).

**32. FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of article No. 40 (that is, with possession) ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.



(b) when such mortgage is one of the description referred to in clause (b) of article No. 40 (that is, without possession).

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. **GIFT.** Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property.

**HIRING AGREEMENT** or agreement for service. *See* Agreement (No. 5).

34. **INDEMNITY BOND**—The same duty as a Security Bond (No. 57) for the same amount.

**INSPECTORSHIP-DEED**—*See* Composition Deed (No. 22).

*Insurance*—*See* Policy of Insurance (No. 47).

35. **LEASE**, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;—The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than three years ;—The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding three years, but not exceeding ten years ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :



Provided that in any case when an agreement to lease is stamped with the ad valorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed fifteen annas.

*Exemption.*

Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tanks.

*Explanations.*

- (1) When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owners' share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.
- (2) A lease from month to month or year to year without any fixed period or one for a fixed period with a provision allowing the lessee to hold over thereafter for an indefinite term, shall be deemed for the purposes of this article to be a lease not purporting to be for any definite term.
- (3) Rent paid in advance shall be deemed to be money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.

36. **LETTER OF ALLOTMENT OF SHARES** in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.—Three annas.

See also Certificate or other Document (No. 19).

\* \* \* \* \*

38. **LETTER OF LICENCE**, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.—Fifteen rupees, ten annas.

39. **MEMORANDUM OF ASSOCIATION OF A COMPANY**—

- (a) if accompanied by Articles of Association under section 17 of the Indian Companies Act, 1913.—Thirty-seven rupees, eight annas.
- (b) if not so accompanied—One hundred rupees.

*Exemption.*

Memorandum of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. **MORTGAGE-DEED**, not being an Agreement relating to deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57)—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
- (b) when possession is not given or agreed to be given as aforesaid.—The same duty as a Bond (No. 15) for the amount secured by such deed.

*Explanation.*

A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article—

- (c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000—Fifteen annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000—Fifteen annas.



*Exemptions.*

- (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.
  - (2) Letter of hypothecation accompanying a bill of exchange.
41. **MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—
- (a) when the loan is repayable not more than three months from the date of the instrument for every sum secured not exceeding Rs. 200—Two annas.  
and for every Rs. 100 or part thereof secured in excess of Rs. 200.—Two annas.
  - (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—  
for every sum secured not exceeding Rs. 100—Three annas.  
and for every Rs. 100 or part thereof secured in excess of Rs. 100.—Three annas.
42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a **PROTEST** (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—Two rupees, eight annas.
- See also Protest of Bill or Note (No. 50).*
43. **NOTE OR MEMORANDUM** sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—
- (a) of any goods exceeding in value twenty rupees.;—Four annas.
  - (b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of eighteen rupees, fifteen annas for every Rs. 10,000 or part thereof on the value of the stock or on security.
44. **NOTE OF PROTEST BY THE MASTER OF A SHIP**.—One rupee, four annas.
- See also Protest by the Master of a Ship (No. 51).*
45. **PARTITION**—Instrument of—[as defined by section 2 (15)].—The same duty as a Bond (No. 15) for the amount or the value of the separated share or shares of the property.
- N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares) then one of such equal shares shall be deemed to be that from which the other shares are separated.
- Provided always that—
- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than fifteen annas ;
  - (b) where land is held on revenue settlement, the value for the purposes of this article shall be deemed to be—
    - (i) sixteen times the annual revenue, if the settlement is permanent ;
    - (ii) eight times the annual revenue, if the settlement is temporary ; and
    - (iii) eight times the net profits that have arisen from the land during the year next before the date of partition, where the land is wholly or partly exempt from payment of revenue ;
  - (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed fifteen annas.



**46. PARTNERSHIP—**

**A.—Instrument of—**

- (a) where the capital of the partnership does not exceed Rs. 500 ;—Four rupees, eleven annas.
- (b) where the capital exceeds Rs. 500 but does not exceed Rs. 2,000 ;—Nine rupees, six annas.
- (c) in any other case ;—Eighteen rupees, twelve annas.

**B.—Dissolution of ;—Twelve rupees, eight annas.**

**PAWN OR PLEDGE.** See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

**48. POWER-OF-ATTORNEY** [as defined by section 2 (21)] not being a Proxy (No. 52)—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—Fifteen annas.
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—Fifteen annas.
- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;—One rupee, fourteen annas.
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;—Nine rupees, six annas.
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—Eighteen rupees, twelve annas.
- (f) when giving for consideration and authorizing the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of consideration.
- (g) in any other case. . One rupee, fourteen annas for each person authorized.

*N.B.*—The term “registration” includes every operation incidental to registration under the Indian Registration Act, 1877.

*Explanation.*

For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note.—Two rupees, eight annas.

**51. PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—Two rupees, eight annas.

See also Note of Protest by the Master of a Ship (No. 44)

**54. RECONVEYANCE** of mortgaged property—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;—The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.
- (b) in any other case. . Eighteen rupees, twelve annas.

**55. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
- (b) in any other case—Nine rupees, six annas.

**56. RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as a Bond (No. 15) for the amount of loan secured.

**REVOCATION OF ANY TRUST OR SETTLEMENT.**

See Settlement (No. 58) ;

(Trust No. 64).



57. **SECURITY-BOND OR MORTGAGE-DEED**, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract or the due discharge of a liability—
- (a) when the amount secured does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for the amount secured.
  - (b) in any other case.. Nine rupees, six annas.

*Exemptions.*

Bond or other instrument, when executed—

- (a) by headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;
- (b) by any person for the purpose guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall be not less than a specified sum per mensem ;
- (c) under No. 3A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879 ;—
- (d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the payment of such advances ;
- (e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

58. **SETTLEMENT—**

A.—Instrument of (including a deed of dower).. The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled :

Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed fifteen annas.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Muhammadans.

B.—Revocation of.. The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, but not exceeding eighteen rupees, twelve annas.

See also Trust (No. 64).

59. **SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1913.—The same duty as a Debenture transferable by delivery [No. 27 (b)] for a face amount equal to the nominal amount of the shares specified in the warrant.

*Exemptions.*

Share warrant when issued by a Company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-Revenue, of—

- (a) one and a half per centum of the whole subscribed capital of the company, or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued.

SCRIP. See Certificate (No. 19).

60. **SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel. Two annas.

61. **SURRENDER OF LEASE—**

- (a) when the duty with which the lease is chargeable does not exceed seven rupees, eight annas ;—The duty with which such lease is chargeable.
- (b) in any other case—Nine rupees, six annas.

*Exemption.*

Surrender of lease, when such lease is exempt from duty.

62. **TRANSFER** (whether with or without consideration)—

- (a) of shares in an incorporated company or other body corporate ;
- (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;



When the value of the share or the face amount of the debenture does not exceed Rs. 100.—  
Fifteen annas.

Where it exceeds Rs.	100 but does not exceed Rs.	200	One rupee, fourteen annas.
Ditto	200	ditto	300 Two rupees, thirteen annas.
Ditto	300	ditto	400 Three rupees, twelve annas.
Ditto	400	ditto	500 Four rupees, eleven annas
Ditto	500	ditto	600 Five rupees, ten annas.
Ditto	600	ditto	700 Six rupees, nine annas.

where the value of the share or the face amount of debenture—

Exceeds Rs.	700 but does not exceed Rs.	800	Seven rupees, eight annas.
Ditto	800	ditto	900 Eight rupees, seven annas.
Ditto	900	ditto	1,000 Nine rupees, six annas.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Four rupees, eleven annas.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed, or policy does not exceed five rupees ;—  
The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case—Nine rupees, six annas.

Provided that, if by any one instrument the interest secured by several bonds, mortgage-deeds, or policies of insurance is transferred, the duty payable in respect of such instrument shall be the aggregate of the duties which would have been payable if separate instruments of transfer were executed in respect of each such bond, mortgage-deed or policy of insurance.

(d) of any property under the Administrator General's Act, 1913, section 25 ;—Eighteen rupees, twelve annas.

(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.—Nine rupees, six annas or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

#### *Exemptions.*

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading, delivery order, warrant for goods or other mercantile document of title to goods ;
- (c) of policy of insurance ;
- (d) of securities of the Central Government or the Provincial Government.

See also section 8.

63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

#### *Exemption.*

Transfer of any lease exempt from duty.

64. TRUST—

A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will.—The same duty as a Bond (no. 15) for a sum equal to the amount or value of the property concerned but not exceeding twenty-eight rupees, two annas.

B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a Bond (no. 15) for a sum equal to the amount or value of the property concerned but not exceeding eighteen rupees, twelve annas.

See also Settlement (no. 58).

VALUATION. See Appraisement (no. 8).

VAKIL. See Entry as a Vakil (no. 30).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property, any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Eight annas.



**EAST PUNJAB****THE INDIAN STAMP (EAST PUNJAB AMENDMENT) ACT, 1949. (EAST PUNJAB ACT XXVII OF 1949). [2nd Nov 1949.]**

*An Act to provide for the amendment of the Indian Stamp Act, 1899 in its application to the East Punjab.*

Whereas it is expedient further to amend the Indian Stamp Act, 1899, in its application to the East Punjab, in the manner hereinafter appearing :—

It is hereby enacted as follows :—

1. (1) This Act shall be called the Indian Stamp (East Punjab Amendment) Act, 1949.
- (2) It extends to the whole of the East Punjab.
- (3) It shall come into force on such date as the Provincial Government may, by notification in the Official Gazette, appoint in this behalf.

\* \* \* \* \*

8. In Schedule I-A [of the Indian Stamp Act, 1899, as amended by the Indian Stamp (Punjab Amendment) Act, 1922, and as subsequently amended] the column "proper stamp duty" corresponding to the Articles under the column "discription of instrument" shall be amended to the extent hereunder specified and the description of instruments relating to the Article shall be deemed to be amended in the manner more particularly shown against each, where necessary :—

*Description of Instrument**Proper Stamp duty*

1. **ACKNOWLEDGMENT**—Annas two.
3. **ADOPTION-DEED**—Twenty-five rupees.
5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT**—  
(c) if not otherwise provided for—One rupee, eight annas.
6. **AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE**—  
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—  
  - (i) when the amount of loan or debt does not exceed Rs. 200—Six annas.
  - (ii) when it exceeds Rs. 200, but does not exceed Rs. 400—Eleven annas six pies.  
when it exceeds Rs. 400, but does not exceed Rs. 600—One rupee one anna.  
when it exceeds Rs. 600, but does not exceed Rs. 800—One rupee four annas.  
when it exceeds Rs. 800, but does not exceed Rs. 1,000—One rupee twelve annas.  
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200.—Two rupees two annas.  
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600—Two rupees thirteen annas.  
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500—Four rupees three annas.  
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000—Eight rupees seven annas.  
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500—Twelve rupees eight annas.  
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000—Sixteen rupees four annas.  
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000—Twenty-five rupees five annas.  
when it exceeds Rs. 15,000, but does not exceed Rs. 20,000—Thirty-three rupees four annas.  
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000—Forty-one rupees four annas.  
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000—Fifty rupees ten annas.  
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000—Sixteen rupees four annas.
10. **ARTICLES OF ASSOCIATION OF A COMPANY**—  
  - (a) when the authorised capital of the Company does not exceed one lac.—Forty rupees.
  - (b) in other cases—Eighty rupees.



**12. AWARD—**

- (b) if it exceeds Rs. 1,000, but does not exceed Rs. 5,000—Ten rupees.  
and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000—Twelve annas  
subject to a maximum of seventy-five rupees.

**15. BOND—**

where the amount or value secured does not exceed Rs. 10	.. Three annas.
where it exceeds Rs. 10 and does not exceed Rs. 50	.. Six annas.
where it exceeds Rs. 50 and does not exceed Rs. 100	.. Twelve annas.
where it exceeds Rs. 100 and does not exceed Rs. 200	.. One rupee eight annas.
where it exceeds Rs. 200 and does not exceed Rs. 300	.. Two rupees four annas.
where it exceeds Rs. 300 and does not exceed Rs. 400	.. Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500	.. Three rupees twelve annas.
where it exceeds Rs. 500 and does not exceed Rs. 600—	.. Six rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700	.. Seven rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800	.. Eight rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900	.. Nine rupees.
where it exceeds Rs. 900 and does not exceed Rs. 1,000	.. Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Five rupees.

**17. CANCELLATION—Ten rupees.****18. CERTIFICATE OF SALE.—**The same duty as a Conveyance (No. 23) is levied by this Act, for a consideration equal to the amount of the purchase money only.**19. CERTIFICATE OR OTHER DOCUMENT—Four annas.****22. COMPOSITION DEED—Twenty rupees.****23. CONVEYANCE—**

- (i) If it relates to immovable property situate within the limit of a Municipality, Cantonment Board, Notified Area or Small Town

- (ii) In other cases.

where the value or amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50.—One rupee eight annas. One rupee.

where it exceeds Rs. 50, but does not exceed Rs. 100.—Three rupees. Two rupees.

where it exceeds Rs. 100, but does not exceed Rs. 200.—Six rupees. Four rupees.

where it exceeds Rs. 200, but does not exceed Rs. 300.—Nine rupees. Six rupees.

where it exceeds Rs. 300, but does not exceed Rs. 400.—Twelve rupees. Eight rupees.

where it exceeds Rs. 400, but does not exceed Rs. 500.—Fifteen rupees. Ten rupees.

where it exceeds Rs. 500, but does not exceed Rs. 600.—Eighteen rupees. Twelve rupees.

where it exceeds Rs. 600, but does not exceed Rs. 700.—Twenty-one rupees. Fourteen rupees.

where it exceeds Rs. 700, but does not exceed Rs. 800.—Twenty-four rupees. Sixteen rupees.

where it exceeds Rs. 800, but does not exceed Rs. 900.—Twenty-seven rupees. Eighteen rupees.

where it exceeds Rs. 900, but does not exceed Rs. 1,000.—Thirty rupees. Twenty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Fifteen rupees. Ten rupees.

**24. COPY OR EXTRACT—**

- (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees.—Twelve annas.

- (ii) In any other case not falling within the provisions of Section 6-A.—Two rupees.



25. **COUNTERPART OR DUPLICATE—**  
 (i) if the duty with which the original instrument is chargeable does not exceed two rupees.—Twelve annas.  
 (ii) in any other case not falling within the provisions of Section 6-A.—Two rupees.
26. **CUSTOM BOND—**  
 (a) where the amount does not exceed Rs. 1,000.—The same duty as a Bond (No. 15) for such amount.  
 (b) in any other case.—Ten rupees.
27. **DEBENTURE—**  
 (a) by endorsement or by separate instrument of transfer.—The same duty as a Bond (No. 15) for the same amount.  
 (b) by delivery.—The same duty as a mortgage deed with possession (No. 40 (a)) for the amount equal to the face amount of the debenture.
28. **DELIVERY ORDER.—**Two annas.
29. **DIVORCE.—**Twenty rupees.
30. **ENTRY AS AN ADVOCATE.—**Five hundred rupees.
31. **EXCHANGE OF PROPERTY.—**The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the value of the property of greatest value as set forth in such instrument.
32. **FURTHER CHARGE—**  
 (a) when the original mortgage is one of the description referred to in clause (a) of Art. No. 40 (that is, with possession).—The same duty as a mortgage deed with possession [No. 40 (a)] for the amount equal to the amount of the further charge secured by such instrument.  
 (b) when such mortgage is one of the description referred to in clause (b) of Art. No. 40 (that is, without possession).  
 (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a mortgage deed with possession [No. 40 (a)] for the amount equal to the total amount of the charges including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.  
 (ii) if possession is not so given.—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. **GIFT.—**The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the value of the property as set forth in such instrument.
35. **LEASE—**  
 (a) where by such lease the rent is fixed and no premium is paid or delivered—  
 (i) Where the lease purports to be for a term of less than one year.—The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.  
 (ii) where the lease purports to be for a term of not less than one year but not more than 5 years.—The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.  
 (iii) where the lease purports to be for a term exceeding 5 years but not exceeding 10 years.—The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.  
 (iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years.—The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.



(v) where the lease purports to be for a term exceeding 20 years but not exceeding 30 years.—The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding 30 years but not exceeding 100 years.—The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity.—The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal in the case of a lease granted solely for agricultural purposes to  $\frac{1}{10}$ th and in any other case to  $\frac{1}{6}$ th of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.

(viii) Where the lease does not purport to be for any definite term.—The same duty as a Conveyance (No. 23), as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.—The same duty as a Conveyance (No. 23), as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) Where the lease is granted for a fine or premium or for money advanced, in addition to rent reserved.—The same duty as a Conveyance (No. 23), as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

36. LETTER OF ALLOTMENT OF SHARES.—Three annas.

38. LETTER OF LICENCE.—Twenty rupees.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by Articles of association under Section 17 of the Indian Companies Act, 1913.—Forty rupees.

(b) if not so accompanied.—One hundred rupees.

40. MORTGAGE—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—

where the amount secured by such instrument does not exceed Rs. 50.—Twelve annas.

where it exceeds Rs. 50, but does not exceed Rs. 100.—One rupee eight annas.

where it exceeds Rs. 100, but does not exceed Rs. 200.—Three rupees.

where it exceeds Rs. 200, but does not exceed Rs. 300.—Four rupees eight annas.

where it exceeds Rs. 300, but does not exceed Rs. 400.—Six rupees.

where it exceeds Rs. 400, but does not exceed Rs. 500.—Seven rupees eight annas.

where it exceeds Rs. 500, but does not exceed Rs. 600.—Nine rupees.

where it exceeds Rs. 600, but does not exceed Rs. 700.—Ten rupees eight annas.

where it exceeds Rs. 700, but does not exceed Rs. 800.—Twelve rupees.

where it exceeds Rs. 800, but does not exceed Rs. 900.—Thirteen rupees eight annas.

where it exceeds Rs. 900, but does not exceed Rs. 1,000.—Fifteen rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.—Seven rupees eight annas.

(b) When possession is not given or agreed to be given as aforesaid.—The same duty as a Bond (No. 15) for the amount secured by such deed.

42. NOTARIAL ACT.—Three rupees.

43. NOTE OR MEMORANDUM—

(a) of any goods exceeding in value twenty rupees.—Four annas.

(b) of any stock or marketable security exceeding in value twenty rupees.—Subject to a maximum of twenty rupees three annas for every Rs. 10,000 or part thereof of the value of the stock or security.



## 46. PARTNERSHIP.

## A.—Instrument of—

- (a) Where the capital of the partnership does not exceed Rs. 500.—Two rupees eight annas.
- (b) In any other case.—Fifteen rupees.

## B.—Dissolution of—Ten rupees.

## 48. POWER OF ATTORNEY—

- (f) When given for consideration and authorising the attorney to sell any immovable property.—The same duty as a Conveyance (No. 23) as levied by this Act for the amount of consideration.

## 54. RECONVEYANCE OF MORTGAGED PROPERTY—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;—The same duty as a conveyance (No. 23) as levied by this Act for the amount of such consideration as set forth in the reconveyance.
- (b) in any other case—
  - (i) if the reconveyance relates immovable property situate within a Municipality, Cantonment Board, Notified Area or Small Town.—Thirty rupees.
  - (ii) in other cases—Twenty rupees.

## 55. RELEASE—

- (a) if the amount of value of the claim does not exceed Rs. 1,000.—The same duty as a Bond (No. 15) for such amount or value as set forth in the release.
- (b) in any other case—Ten rupees.

## 57. SECURITY BOND—

- (a) when the amount secured does not exceed Rs. 1,000.—The same duty as Bond (No. 15) for the amount secured.
- (b) in any other case—Ten rupees.

## 58. SETTLEMENT—

A.—Instrument of—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.

B.—Revocation of—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding twenty rupees.

## 59. SHARE WARRANT—One and-a-half times the duty payable on a Mortgage deed with possession [No. 40-(a)] for the amount equal to the nominal amount of the shares specified in the warrant.

## 61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable does not exceed ten rupees.—The duty with which such lease is chargeable.
- (b) in any other case—Ten rupees.

## 62. TRANSFER—

- (a) of shares in an incorporated company or other body corporate.—One-half of the duty payable on a mortgage deed with possession [No. 40 (a)] for the amount equal to the value of the shares.
- (b) of debentures being marketable securities whether the debenture is liable to duty or not, except debentures provided for by Section 8.—One-half of the duty payable on a Debenture (No. 27) for a consideration equal to the face amount of the debenture.
- (c) of any interest secured by a bond, mortgage deed or policy of insurance—One-half of the duty with which such bond, mortgage deed or policy of insurance is chargeable subject to a maximum of fifty rupees.



63. **TRANSFER OF LEASE**—The same duty as Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount of the consideration for the transfer.
64. **TRUST**—
- A.—Declaration of—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding thirty rupees.
- B.—Revocation of—The same duties as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty rupees.
65. **WARRANT FOR GOODS**.—Twelve annas.

WEST PUNJAB <sup>a</sup>SCHEDULE IA.

STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP (WEST PUNJAB AMENDMENT) ACT, 1948.

1. **ACKNOWLEDGEMENT** of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession ; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.—Two annas.
  2. **ADMINISTRATION-BOND**, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Saving Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889—
    - (a) where the amount does not exceed Rs. 1,000.—The same duty as a Bond (No. 15) for such amount.
    - (b) in any other case—Twelve rupees eight annas.
  3. **ADOPTION-DEED**, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.—Twenty-five rupees.
- ADVOCATE.** See Entry as an Advocate (No. 30).
4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.—Two rupees 8 annas.

*Exemptions.*

**Affidavit or declaration in writing when made—**

- (a) as a condition of enrolment under the Indian Army Act, 1911, or the Indian Air Force Act, 1932.
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

- (a) If relating to the sale of a bill of exchange ;—Five annas.
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;—Subject to a maximum of eighteen rupees twelve annas, two annas for every Rs. 10,000 or part thereof, of the value of the security or share.
- (c) if not otherwise provided for—One rupee four annas.

*Exemptions.*

**Agreement or memorandum of agreement—**

- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43 ;
- (b) made in the form of tenders to the Government of India for or relating to any loan ;
- (c) made under the European Vagrancy Act, 1874, section 17.

**AGREEMENT TO LEASE.** See Lease (No. 35).

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a. Schedule IA has been *substituted*, for the original Schedule IA by S. 2 of the Indian Stamp (West Punjab Amendment) Act, 1948 (West Punj. Act XIV of 1948) as amended by West Punj. Act XI of 1949. West Punj. Act XIV of 1948 came into force on 1-8-1949.



6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) ; or
  - (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—
- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) when the amount of loan or debt does not exceed Rs. 200.	0 6 0	0 4 0	0 2 0
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400.	0 12 0	0 6 0	0 4 0
when it exceeds Rs. 400, but does not exceed Rs. 600.	1 2 0	0 10 0	0 6 0
when it exceeds Rs. 600, but does not exceed Rs. 800.	1 8 0	0 12 0	0 8 0
when it exceeds Rs. 800, but does not exceed Rs. 1,000.	1 12 0	1 0 0	0 10 0
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200.	2 2 0	1 2 0	0 12 0
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600.	2 12 0	1 8 0	1 0 0
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500.	4 4 0	2 4 0	1 8 0
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000.	8 8 0	4 4 0	2 12 0
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500.	12 10 0	6 6 0	4 4 0
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000.	17 0 0	8 8 0	5 12 0
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000.	25 6 0	12 10 0	8 8 0
when it exceeds Rs. 15,000, but does not exceed Rs. 20,000.	33 12 0	16 14 0	11 4 0
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000.	42 4 0	21 2 0	14 0 0
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000.	50 10 0	25 6 0	17 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	17 0 0	8 8 0	5 10 0

- (b) if such loan or debt is repayable not more than three months from the date of such instrument.—Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

*Exemption.*

Instrument of pawn or pledge of goods if unattested.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a Will.—Thirty-one rupees four annas.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—
  - (a) where the amount does not exceed Rs. 1,000.—The same duty as a Bottomry Bond (No. 16) for such amount.
  - (b) in any other case.—Twelve rupees eight annas.



*Exemptions*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. **APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11).

*Exemption*

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.

10. **ARTICLES OF ASSOCIATION OF A COMPANY—**

(a) when the authorized capital of the company does not exceed one lakh.—Thirty-one rupees four annas.

(b) in other cases.—Sixty-two rupees eight annas.

*Exemption*

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.]

See also Memorandum of Association of a Company (No. 39).

11. **ARTICLES OF CLERKSHIP** or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.—Three hundred and twelve rupees eight annas.

**ASSIGNMENT.** See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

**ATTORNEY.** See Entry as an Attorney (No. 30), and Power or Attorney (No. 48).

**AUTHORITY TO ADOPT.** See Adoption-Deed (No. 3).

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ;—The same duty as a Bond No. 15 for such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000.—Nine rupees six annas. and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.—Ten annas subject to a maximum of sixth-two rupees eight annas.

*Exemption*

Award under Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.

13. **BILL OF EXCHANGE—**As in Schedule I.

14. **BILL OF LADING** (including a through bill of lading).—Eight annas.

N.B.—If a bill of lading is drawn in parts the proper stamp therefor must be borne by each one of the set.

*Exemptions*

(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.

15. **BOND** as defined by section 2 (5) not being a **DEBENTURE** No. (27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—

where the amount or value secured does not exceed Rs. 10 ;—Four annas.

where it exceeds Rs. 10 and does not exceed Rs. 50 ; .. Six annas.

where it exceeds Rs. 50 and does not exceed Rs. 100 ; .. Ten annas.

where it exceeds Rs. 100 and does not exceed Rs. 200 ; .. One rupee four annas.



where it exceeds Rs. 200 and does not exceed Rs. 300 ;	.. Two rupees six annas.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	.. Three rupees, two annas.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	.. Four rupees.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	.. Five rupees ten annas.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	.. Six rupees ten annas.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	.. Seven rupees eight annas.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	.. Eight rupees eight annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	.. Nine rupees six annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000..	Four rupees twelve annas.

See Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).

#### *Exemptions*

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation 1876, section 99, for the due performance of their duties under that Act ;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. **BOTTOMRY BOND**, that is to say, any instrument where by the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

where the amount or value secured does not exceed Rs. 10 ;	Four annas.
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	.. Eight annas.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	.. One rupee.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	.. One rupee fourteen annas.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	.. Two rupees twelve annas.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	.. Three rupees twelve annas.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	.. Four rupees twelve annas.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	.. Five rupees ten annas.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	.. Six rupees ten annas.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	.. Seven rupees eight annas.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	.. Eight rupees eight annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	.. Nine rupees six annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Four rupees twelve annas.

17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.—Nine rupees six annas.

See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—

- (a) where the purchase-money does not exceed Rs. 10 ;—Four annas.
- (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;—Eight annas.
- (c) in any other case—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

19. **CERTIFICATE OR OTHER DOCUMENT** evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.

See also Letter of Allotment of SHARES (No. 36).



20. **CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.—Two rupees eight annas.

21. \* \* \* \* \*

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license for the benefit of his creditors. Fifteen rupees ten annas

23. **CONVEYANCE** as defined by section 2 (10), not being a Transfer charged or exempted under No. 62,—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ; One rupee.

where it exceeds Rs. 50 but does not exceed Rs. 100 ; .. One rupee fourteen annas.

where it exceeds Rs. 100 but does not exceed Rs. 200 ; .. Three rupees twelve annas

where it exceeds Rs. 200 but does not exceed Rs. 300 ; .. Five rupees ten annas.

where it exceeds Rs. 300 but does not exceed Rs. 400 ; .. Seven rupees eight annas.

where it exceeds Rs. 400 but does not exceed Rs. 500 ; .. Nine rupees six annas.

where it exceeds Rs. 500 but does not exceed Rs. 600 ; .. Eleven rupees four annas.

where it exceeds Rs. 600 but does not exceed Rs. 700 ; .. Thirteen rupees two annas

where it exceeds Rs. 700 but does not exceed Rs. 800 ; .. Fifteen rupees.

where it exceeds Rs. 800 but does not exceed Rs. 900 ; .. Sixteen rupees fourteen annas.

where it exceeds Rs. 900 but does not exceed Rs. 1,000 ; .. Eighteen rupees twelve annas.

and for every Rs. 500 or part thereof in excess of Rs. 1,000... Nine rupees six annas.

\* \* \* \* \*

*Exemption*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

**COPARTNERSHIP-DEED.** See **PARTNERSHIP** (No. 46).

24. **COPY OR EXTRACT** certified to be a true copy or extract by or by order of any Public Officer and not chargeable under the law for the time being in force relation to court-fees—

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee ;—One rupee.

(ii) in any other case not falling within the provisions of section 6-A.—One rupee fourteen annas.

*Exemptions*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid,—

(a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas.—The same duty as is payable on the original plus twenty-five percentage thereof.

(b) in any other case not falling within the provisions of section 6-A.—One rupee fourteen annas.

*Exemption.*

Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

26. **CUSTOMS BOND**—

(a) where the amount does not exceed Rs. 1,000.—The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case—Twelve rupees eight annas.



**27. DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

- (a) by endorsement or by a separate instrument of transfer.—The same duty as a Bottomry Bond (No. 16) for the same amount.
- (b) by delivery—The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over in whole or in part, their property to trustees for the benefit of the debenture-holders : provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15), and SECTIONS 8 and 55.

**DECLARATION OF ANY TRUST.** See Trust (No. 64).

**28. DELIVERY-ORDER IN RESPECT OF GOODS**, that is to say any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.—Two annas.

**DEPOSIT OF TITLE-DEEDS.** [See Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).]

**DISSOLUTION OF PARTNERSHIP.** See Partnership (No. 46).

**29. DIVORCE**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.—Six rupees four annas.

**DOWER**—Instrument of. See Settlement (No. 58).

**DUPLICATE**—See COUNTERPART (No. 25).

**30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT** under the Indian Bar Councils Act, 1926 or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners' Act, 1884—

- (a) in the case of an Advocate or Vakil.—Three hundred and seventy-five rupees.
- (b) in the case of an Attorney—Six hundred and twenty-five rupees.

*Exemption.*

Entry of an Advocate, Vakil or Attorney on the roll of any High Court when he has previously been enrolled in a High Court.

\* \* \* \* \*

**31. EXCHANGE OF PROPERTY**—Instrument of.—The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** See Copy (No. 24).

**32. FURTHER CHARGE**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

- (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession).—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
- (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

- (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
- (ii) if possession is not so given—The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.



33. **GIFT**—Instrument of, not being a **SETTLEMENT** (No. 58) or Will or Transfer (No. 62).—  
The same duty as a **Conveyance** (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

**HIRING AGREEMENT** or agreement for service. *See* Agreement (No. 5).

34. **INDEMNITY BOND**—The same duty as a **Security Bond** (No. 57) for the same amount.

**INSPECTORSHIP-DEED.** *See* Composition-deed (No. 22).

**INSURANCE.** *See* Policy of Insurance (No. 47).

35. **LEASE**, including an underlease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year ;—The same duty as a **Bottomry Bond** (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;—The same duty as a **Bottomry Bond** (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;—The same duty as a **Conveyance** (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(viii) where the lease does not purport to be for any definite term ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;—The same duty as a **Conveyance** (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved. The same duty as a **Conveyance** (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :

Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.

#### *Exemption*

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

*Explanation.*—When a lessee undertakes to pay any recurring charge such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by-law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.



36. **LETTER OF ALLOTMENT OF SHARES** in any company or proposed company or in respect of any loan to be raised by any company or proposed company. Four annas.  
*See also Certificate or other Document (No. 19).*

37. **LETTER OF CREDIT**, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.  
**LETTER OF GUARANTEE.** *See Agreement (No. 5). As in schedule I.*

38. **LETTER OF LICENSE**, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspended their claims and allow the debtor to carry on business at his own discretion.—Fifteen rupees ten annas.

39. **MEMORANDUM OF ASSOCIATION OF A COMPANY—**

(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 ;—Thirty-seven rupees eight annas.

(b) if not so accompanied—One hundred rupees.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. **MORTGAGE-DEED, NOT BEING [AN AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (No. 6),] BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—**

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;—The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when \* \* \* \* \* possession is not given or agreed to be given as aforesaid ;—The same duty as Bond (No. 15) for the amount secured by such deed.

*Explanation.*—A mortgagor who gives to the mortgagee power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ;—One rupee.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.—One rupee.

*Exemptions*

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

\* \* \* \* \*

41. **MORTGAGE OF A CROP**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—  
 for every sum secured not exceeding Rs. 200 ;—Two annas.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;—Two annas.

b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100 ;—Four annas.

and for every Rs. 100 or part thereof secured in excess of Rs. 100.—Four annas.

42. **NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—Two rupees eight annas.

*See also Protest of Bill or Note (No. 50).*



43. **NOTE OR MEMORANDUM** sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

- (a) of any goods exceeding in value twenty rupees ;—Four annas.
- (b) of any stock or marketable security exceeding in value twenty-rupees.—Subject to a maximum of eighteen rupees twelve annas, four annas for every Rs. 10,000 or part thereof of the value of the stock or security.

44. **NOTE OF PROTEST BY THE MASTER OF A SHIP.**—Ten annas.

*See also* Protest by the Master of a Ship (No. 51).

**ORDER FOR THE PAYMENT OF MONEY.** *See* Bill of Exchange (No. 13).

45. **PARTITION**—Instrument of [as defined by section 2 (15).]—The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, than one of such equal shares) shall be deemed to be that from which the other shares are separated ;

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee ;
- (b) where land is held on Revenue Settlement for a period not exceeding forty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue ;
- (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee.

46. **PARTNERSHIP**—

A.—Instrument of—

- (a) where the capital of the partnership does not exceed Rs. 500 ;—Three rupees two annas.
- (b) in any other case—Twelve rupees eight annas.

B.—Dissolution of—Six rupees four annas.

**PAWN OR PLEDGE**—*See* Agreement relating to Deposit or Title-Deeds, Pawn or Pledge No. (6).

47. **POLICY OF INSURANCE**—As in Schedule I.

48. **POWER-OF-ATTORNEY** [as defined by section 2 (21)], not being a Proxy (No. 52)—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;—One rupee four annas.
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;—One rupee four annas.
- (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;—Two rupees eight annas.
- (d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;—Twelve rupees eight annas.
- (e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;—Twenty-five rupees.
- (f) when given or consideration and authorising the attorney to sell any immovable property ;—The same duty as a Conveyance (No. 23) for the amount of the consideration.
- (g) in any other case—Two rupees eight annas for each person authorised.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N.B.*—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908.



49. **PROMISSORY NOTE**—As in Schedule I.
50. **PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill exchange or promissory note.—Two rupees eight annas.
51. **PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—One rupee four annas.

*See also* Note of Protest by the Master of a Ship (No. 44).

52. **PROXY**—As in Schedule I.
53. **RECEIPT**—As in Schedule I.

*See also* Policy of Insurance (No. 47-B(2)).

54. **RECONVEYANCE OF MORTGAGED PROPERTY**—

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000; The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.

(b) in any other case—Eighteen rupees twelve annas.

55. **RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property—

(a) if the amount or value of the claim does not exceed Rs. 1,000 ;—The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.

(b) in any other case—Nine rupees six annas.

56. **RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

#### **REVOCATION OF ANY TRUST OR SETTLEMENT.**

*See* Settlement (No. 58) ; Trust (No. 64).

57. **SECURITY-BOND OR MORTGAGE-DEED** executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—

(a) when the amount secured does not exceed Rs. 1,000 ;—The same duty as a Bond (No. 15) for the amount secured.

(b) in any other case—Nine rupees six annas.

#### *Exemptions.*

Bond or other instrument, when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem ;

(c) under No. 3.A of the rules made by the Provincial Government under section 70 of the Bombay Irrigation Act, 1879 ;

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;

(e) executed by officers of Crown their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.



**58. SETTLEMENT—**

**A.—Instrument of (including a deed of dower)—**The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement :

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed the duty on such instrument shall not exceed one rupee.

*Exemptions.*—Deed of dower executed on the occasion of marriage between Muslims.

**B.—Revocation of—**The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation, but not exceeding eighteen rupees twelve annas.

*See also* Trust (No. 64).

**59. SHARE WARRANTS** to bearer issued under the Indian Companies Act, 1882.—One and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant,

*Exemption*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882 section 300, to have effect only upon payment, as composition for that duty, to the Collector of stamp revenue, of

- (a) One and-a-half times per centum of the whole subscribed capital of the Company, or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one and-a-half times per centum of the additional capital so issued.

**SCRIP.** *See* Certificate (No. 19).

**60. SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel.—Two annas.

**61. SURRENDER OF LEASE—**

(a) when the duty with which the lease is chargeable does not exceed seven rupees eight annas.—

The duty with which such case is chargeable plus 25 per cent thereof

(b) In any other case—Nine rupees six annas.

*Exemption*

Surrender of lease, when such lease is exempted from duty.

**62. TRANSFER** (whether with or without consideration)—

(a) of shares in an incorporated company or other body corporate ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.

(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 ;—One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;—  
The duty with which such bond mortgage-deed or policy of insurance is chargeable.

(ii) in any other case—Nine rupees six annas.

(d) of any property under the Administrator-General's Act, 1874, section 31 ;—Eighteen rupees twelve annas.

(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.—Nine rupees six annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

*Exemptions.*

Transfer by endorsement—

- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading, delivery order, warrant for goods, or other merchantile document of title to goods ;
- (c) of a policy of insurance ;
- (d) of securities of the Government of India.

*See also* section 8.



63. **TRANSFER OF LEASE** by way of assignment and not by way of under-lease.—The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Explanation*

Transfer of any lease exempt from duty.

64. **TRUST**—

A.—Declaration of—of, or concerning, any property when made by any writing not being a Will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty-eight rupees two annas.

B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will.—The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding eighteen rupees twelve annas.

*See also Settlement (No. 58).*

**VALUATION.** *See appraisement (No. 8).*

**VAKIL.** *See Entry as a Vakil (No. 30).*

65. **WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.—Eight annas.

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**SCHEDULE II.**

*(Enactment repealed.) Repealed by Section 3 and Schedule II of the  
Repealing and Amending Act, 1914 (X of 1914).*

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## APPENDIX A.

### (I.) THE BOMBAY FINANCE ACT, II OF 1932.

[Came into operation on 1-4-1932.]

[NOTE.—The provisions of the Bombay Finance Act, 1932, shall be in addition to and not in derogation of the provisions of the Bombay Increase in Stamp Duties Act, 1943 (Bom. Act XIV of 1943)—See S. 4 of the Bombay Act IV of 1944.]

#### PART V

STAMP DUTIES ON CERTAIN INSTRUMENTS IN CERTAIN <sup>a</sup>[CITIES AND URBAN AREAS].

16. This Part extends to the cities of Bombay, Ahmedabad, Poona and <sup>b</sup>[such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf.]

Note.—See Note under S 17 below

17. In this Part, unless there is anything in the subject or context,

(a) “City of Ahmedabad” means <sup>c</sup>[the limits of the municipal borough of Ahmedabad, the Cantonment of Ahmedabad and the <sup>d</sup>[village] of Sabarmati];

(b) “City of Poona” means the municipal district of Poona, the suburban municipal district of Poona, and the Cantonment of Poona; and

<sup>e</sup>[(c) “City” (when used in connection with any city other than those mentioned in clauses (a) and (b) above) means any urban area which the Provincial Government may, by notification in the Official Gazette, declare as being included in the said city; and

(d) “Urban area” means any area within the limits of a municipality, cantonment or notified area committee.]

Note.—In exercise of the powers conferred by section 16 of the Bombay Finance Act, 1932 (Bom. Act II of 1932), the Government of Bombay is pleased to direct that Part V of the said Act shall extend to the cities of Surat and Sholapur and all other urban areas in the Province of Bombay excluding such areas as are declared by the Provincial Government to be periodical municipal districts under section 6 of the Bombay District Municipal Act, 1901.

In exercise of the powers conferred by section 17 (c) of the Bombay Finance Act, 1932 (Bom. Act II of 1932), the Government of Bombay is pleased to declare that the areas mentioned in the Schedule shall for the purposes of Part V of the said Act be included in the Cities of Bombay, Surat and Sholapur, respectively :—

#### Schedule

Cities.	Areas.
1. Bombay	..The town and island of Bombay.
2. Surat	..The limits of the municipal borough of Surat.
3. Sholapur	..The limits of the municipal borough of Sholapur.
—Government of Bombay, Finance Department, Notification No. 9326-A (4), dated 31-3-1939 and No. 9326-A, dated 13-3-1940.	

\*18. Notwithstanding anything contained in Part IV, in schedule I to the Indian Stamp Act, 1899, in its application—

- a. Substituted for the word “cities” by S. 6 (1) of Bom. Act IV of 1939. [31-3-1939.]
- b. Substituted for the words “Karachi only” by S. 6 (2) of Bom Act IV of 1939 [31-3-1939].
- c. Substituted for the words “the municipal district of Ahmedabad, the Cantonment of Ahmedabad, and the notified areas of Kankaria Asarva, Ellis Bridge and Sabarmati” by S. 6 (3), (i), *ibid*.
- d. Substituted and shall be deemed to have been substituted with effect from 1-4-1941 for the words “notified area” by S. 3 of Bom. Act III of 1943.
- e. Clauses (c) and (d) were substituted by S. 6 (3) (ii) of Bom. Act IV of 1939 [31-3-1939] for the original clause (c) which was as follows :  
“(c) “City of Karachi” means the municipal district of Karachi, the Cantonments of Karachi and Manora and the limits of the Karachi Port Trust.”

\*Note.—In exercise of the powers conferred by S. 92 of the Government of India Act, 1935, the Governor of Bombay is here by pleased to direct that the Bombay Finance (Amendment) Act, 1939 (Bom. IV of 1939), shall apply to the partially excluded areas in the Province of Bombay.—See, Government of Bombay, Finance Department Notification No. 9326-A (1), dated 31-3-1939.



a[(a) to the city of Bombay,

(b) to the cities of Ahmedabad, Poona and any other city to which this Part has been extended under section 16, and

(c) to any urban area (other than those to which clause (a) or (b) applies) to which this Part has been extended under section 16.]

in respect of any instrument relating to immovable property situate within the said cities <sup>a</sup>[and urban areas] and of the nature described in the articles hereinafter specified, for the entries against the said articles in columns 1 and 2 the following entries shall respectively be substituted, namely :—

“18. Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—(c) in any other case—The same duty as is leviable on a Conveyance (No. 23) under <sup>c</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount of the purchase-money only.

<sup>d</sup> 23. Convey- ance [as defin- ed by S. 2 (10)] so far as it re- lates to im- movable pro- perty.	Where the amount or va- lue of the consideration for such conveyance as set forth therein ex- ceeds Rs. 200 but does not exceed Rs. 300 ..	The City of Bombay. Rs. a. p. 10 0 0	The Cities of Ahmedabad and Poona and any other city. Rs. a. p. 7 8 0	Urban areas other than those men- tioned in cols. 1 & 2. Rs. a. p. 4 8 0
	Where it exceeds Rs. 300 but does not exceed Rs. 400	14 0 0	10 8 0	6 0 0
	Where it exceeds Rs. 400 but does not exceed Rs. 500	18 0 0	13 8 0	7 8 0
	Where it exceeds Rs. 500 but does not exceed Rs. 600	22 0 0	16 8 0	9 0 0
	Where it exceeds Rs. 600 but does not exceed Rs. 700	26 0 0	19 8 0	10 8 0
	Where it exceeds Rs. 700 but does not exceed Rs. 800	30 0 0	22 8 0	12 0 0
	Where it exceeds Rs. 800 but does not exceed Rs. 900	34 0 0	25 8 0	13 8 0
	Where it exceeds Rs. 900 but does not exceed Rs. 1000	38 0 0	28 8 0	15 0 0
	and for every Rs. 500 or part thereof in excess of Rs. 1000	20 0 0	15 0 0	10 0 0

<sup>e</sup>27. Debenture—(b) by delivery—The same duty as was leviable on a Conveyance

a. Clauses (a), (b) and (c) were *substituted* for the words “to the cities of Bombay, Ahmedabad, Poona and Karachi” by S. 6 (4) (i) of Bom. Act IV of 1939. [31-3-39.]

b. *Inserted* by S. 6 (4) (ii), *ibid*.

c. *Substituted* for the words and figures “the Bombay Finance (Amendment) Act, 1932,” by S. 3 (i) of Bom. Act I of 1940.

d. Article 23 was *substituted* for the original Article 23 by S. 6 (4) iii) of Bom. Act IV of 1939. [31-3-1939.]

e. Article 27 was *inserted* by S. 3 (ii) of Bom. Act I of 1940. [31-3-1940.]



(No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the face amount of the debenture.

31. Exchange of Property—Instrument of—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932, as amended from time to time], for a consideration equal to the value of the property of greatest value as set forth in such instrument.

32. Further Charge—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of article No. 40 (that is, with possession ;—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such amount is one of the description referred to in clause (b) of article No. 40 (that is, without possession)—

if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

33. Gift—Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the value of the property <sup>b</sup>[which is the subject-matter of the gift:

Provided that where an instrument of gift contains any provision for the revocation of the gift, the value of the property which is the subject-matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.]

c35. Lease—<sup>d</sup>[(a) (iii) Where the lease purports to be for a term in excess of three years.—The same duty as was leviable on a Conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the amount or value of the average annual rent reserved ;

(a) (iv) Where the lease does not purport to be for any definite term.—The same duty as was leviable on a Conveyance (No. 23) before the passing of the

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a. Substituted for the words and figures "the Bombay Finance (Amendment) Act, 1932" by S. 3 (i) of Bom. Act I of 1940.

b. Substituted for the words "as set forth in such instrument" by S. 4 (1) of Bom. Act IV of 1941. [31-3-1941.]

c. Article 35 as given was inserted by S. 6 (4) iv) of Bom. Act IV of 1939. [31-3-1939]

d. Clauses (a) (iii), (iv) and (v) were inserted by S. 3 (iii) (a) of Bom. Act I of 1940. [31-3-1940]

e. Substituted for the words and figures "as it stood before its amendment by the Bombay Finance (Amendment) Act, 1932" by S. 3, (iii) (b) of Bom. Act I of 1940. [31-3-1940.]



Bombay Finance Act, 1932, for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long ;

- (a) (v) where the lease purports to be in perpetuity.—The same duty as was leviable on a Conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease ;]
- (b) (i) where the lease is granted for money advanced and where no rent is reserved.—The same duty as is levied on a Conveyance (No. 23) [under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of such advance as set forth in the lease ;
- (b) (ii) where the lease is granted for a fine or premium and where no rent is reserved.—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time] for a consideration equal to the amount of such fine or premium as set forth in the lease.
- (c) (i) where the lease is granted for money advanced in addition to rent reserved.—The same duty as is leviable on a Conveyance (No. 23) [under the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount of advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no advance had been paid or delivered

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

- (c) (ii) where the lease is granted for a fine or premium in addition to rent reserved—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered :

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

40. Mortgage-deed, not being an agreement relating to Deposit of Title Deeds, Pawn of Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 56), or Security Bond (No. 57)—

- (a) when possession of the property or any part of property comprised in such deed is given by the mortgagor or agreed to be given—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount secured by such deed.

<sup>a</sup>. Substituted for the words and figure "the Bombay Finance (Amendment) Act, 1932" by S. 3 (i) of Bombay Act I of 1940.



## b48. Power-of-Attorney—

- (f) when given for consideration and authorising the attorney to sell any immovable property.—The same duty as was leviable on a Conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for the amount of the consideration ;

## 58. Settlement—

## A.—Instrument of (Including a deed of dower)—

- (i) where the settlement is made for a religious or charitable purpose—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled <sup>c</sup>[\* \*].
- (ii) in any other case—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount or value of the property settled <sup>c</sup>[\* \*]:

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee ;

<sup>d</sup>[Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.]

*Exemptions.*

(a) Deed of Dower executed on the occasion of a marriage between Muhammadans

B.—Revocation of—The same duty as is leviable on a Conveyance (No. 23) under the Bombay Finance Act, 1932 as amended from time to time, for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.

<sup>e</sup>59. Share Warrants to bearer issued under the Indian Companies Act, 1882.—One and a half times the duty payable on a Conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the nominal amount of the shares specified in the warrant.

63. Transfer of Lease by way of assignment and not by way of under-lease.—The same duty as is leviable on a Conveyance (No. 23) under <sup>a</sup>[the Bombay Finance Act, 1932 as amended from time to time], for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.”

19. The Indian Stamp (Bombay Amendment) Act, 1926, is hereby repealed.

b. Article 48 was *inserted* by S. 3 (iv) of Bombay Act I of 1940. [31-3-1940.]

c. The words “ as set forth in such settlement ” were deleted by S. 4 (2) (i) of Bombay Act IV of 1941, [31-3-1941.]

d. This Proviso was *added* by S. 4 (2) (ii) of Bombay Act IV of 1941. [31-3-1941.]

e. Article 59 was *inserted* by S. 3 (v) of Bombay Act I of 1940. [31-3-1940.]

a. *Substituted* for the words and figures “the Bombay Finance (Amendment) Act, 1932” by S. 3 (i) of Bombay Act I of 1940.



## (II.) THE BOMBAY FINANCE ACT, II OF 1932.

PART V.

(1st April 1932).

[For city of Karachi only.]

16. This part extends to the cities of <sup>c</sup>[\* \*] and Karachi only.<sup>cc</sup>

17. In this Part, unless there is anything repugnant in the subject or context,  
<sup>c</sup>[(a) and (b) \* \* \* \* \*]

(c) "City of Karachi" means the municipal district of Karachi and Manora and the limits of the Karachi Port Trust

18. Notwithstanding anything contained in part IV in Sch. I to the Indian Stamp Act, 1899, in its application to the cities of <sup>c</sup>[\* \*] and Karachi in respect of any instrument relating to immovable property situate within the said cities and of the nature described in the articles hereinafter specified, for the entries against the said articles in columns 1 and 2 the following entries shall respectively be substituted, namely :—

"18. Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—(c) in any other case—The same duty as is leviable on a Conveyance (No. 23) under the <sup>d</sup>[Bombay Finance (Sind Amendment) Act, 1943] for a consideration equal to the amount of the purchase-money only.

The City of Karachi.		Rs. a. p.		
23. Conveyance [as defined by section 2 (10)] so far as it relates to immovable property.	<sup>e</sup> [Where the amount or value of the consideration for conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	7	0	0
	exceeds Rs. 300 but does not exceed Rs. 400 ..	10	0	0
	exceeds Rs. 400 but does not exceed Rs. 500 ..	13	0	0
	exceeds Rs. 500 but does not exceed Rs. 600 ..	16	0	0
	exceeds Rs. 600 but does not exceed Rs. 700 ..	19	0	0
	exceeds Rs. 700 but does not exceed Rs. 800 ..	22	0	0
	exceeds Rs. 800 but does not exceed Rs. 900 ..	25	0	0
	exceeds Rs. 900 but does not exceed Rs. 1000 ..	28	0	0
	and for every Rs. 500 or part thereof in excess of Rs. 1000 .. .. .	15	0	0]

31. Exchange of Property—Instrument of—The same duty as is leviable on a Conveyance (No. 23) under the <sup>d</sup>[Bombay Finance (Sind Amendment) Act, 1943], for a consideration equal to the value of the property of greater value as set forth in such instrument.

b. Part V given here is as amended by the Bombay Finance (Sind Amendment) Act, 1943 (Sind Act II of 1943) which came into force on 1-4-1943.

c. As the reproduction of Part V is intended to show its application to the City of Karachi only, the words and definitions relating to the cities other than Karachi are omitted.

cc. "The existing rates of stamp duty prescribed in Schedule I to the Indian Stamp Act, 1899, as amended by Part V of the Bombay Finance (Sind Amendment) Act, 1943, shall apply to the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah." Sind Finance Act, 1949 (Sind Act V of 1949), S. 3 (b) [1-4-1949.]

d. These words, brackets figures were substituted for Bombay Finance (Amendment) Act, 1932 by S. 5 (b) of Sind Act II of 1943.

e. Substituted by S. 5 (a) Sind Act II 1943 [1-3-1943.]



32. Further Charge—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

- (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession)—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943], for a consideration equal to the amount of the further charge secured by such instrument.
- (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—
  - (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943], for a consideration equal to the total amount of the charge (including the original mortgage and any further charges already made) less the duty already paid on such original mortgage and further charge.

33. Gift—Instrument of not being a Settlement (No. 58) or Will or Transfer (No. 62)—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943,] for a consideration equal to the value of the property as set forth in such instrument.

40. Mortgage-deed, not being an Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943], for a consideration equal to the amount secured by such deed.

58. Settlement—A. Instrument of (including a deed of dower).

- (i) where the settlement is made for a religious or charitable purpose—The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement ;
- (ii) in any other case—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943,] for a consideration equal to the amount or value of the property settled as set forth in such instrument.

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee. *Exemption*

- (a) Deed of dower executed on the occasion of marriage between Muhammadans.

B. Revocation of—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943,] for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.

63. Transfer of lease by way of assignment and not by way of under-lease—The same duty as is leviable on a Conveyance (No. 23) under the <sup>a</sup>[Bombay Finance (Sind Amendment) Act, 1943,] for a consideration equal to the amount of the consideration for the transfer. *Exemption*

Transfer of any lease exempt from duty."

19. The Indian Stamp (Bombay Amendment) Act 1926, is hereby repealed.

a. Substituted for "Bombay Finance (Amendment) Act, 1932" by S. 5 (b) of Sind Act II of 1943.



## APPENDIX B.

### (I.) THE INDIAN STAMP RULES, 1925.

[NOTE :—Stamp Rules for Bombay, C. P. and U. P. are given separately.]

G. I.-F. D. (C. R.) No. C.-63-Stamps /25. Dated 5-5-1925.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), and in supersession of the notification of the Government of India in the Finance Department, No. 1140 F., dated the 14th August 1914, and of all notifications amending the same, the Governor General in Council is pleased to make the following rules, namely :—

#### CHAPTER I.

##### PRELIMINARY.

*Short title.* 1. These rules may be called the Indian Stamp Rules, 1925.

##### Provincial Amendment

###### BIHAR

Above the words and figure "Chapter I" insert the following, namely :—

"1. No. 3219-F., dated 1-8-1939.—In exercise of the powers conferred by clause (9) of section 2, sections 10, 16, 18, 33, 37, 49, 70, 74, 75 and 76A of the Indian stamp Act, 1899 (Act II of 1899), as adapted by the Government of India (Adaptation of Indian Laws) Order, 1937, the Provincial Government are pleased to declare that all existing rules, orders and notifications heretofore issued by the Local Government and the Governor-General in Council under the aforesaid sections shall continue to be in force so long as they are not amended or revoked by the Provincial Government in respect of all stamp duties falling within the scope of List II in the Seventh schedule to the Government of India Act, 1935."

"2. The Provincial Government are further pleased to declare that in so far as the function of the Central Government have been entrusted to the Provincial Government by notification of the Central Government (Finance Department, Central Revenue) No. 9—Stamps, dated the 13th November 1937 under or in relation to the aforesaid sections the rule and orders and notification referred to in the foregoing paragraph shall also apply in respect of stamp duties falling within the scope of List I of the Seventh schedule to the Government of India Act, 1935."

2. In these rules—

*Definitions.* (a) "The Act" means the

Indian Stamp Act, 1899 (II of 1899).

(b) "Section" means a section of the Act.

(c) "Schedule" means a schedule of the Act.

(d) "Superintendent of Stamps" means the superintendent of Stamps, Madras, Bombay, Karachi, Rangoon or Nagpur, and includes the Financial Commissioner, Punjab, and any other officer appointed by the Local Government to perform the functions of a Superintendent of stamps.

##### Provincial Amendments

###### MADRAS

(i) In Rule 2 for clause (d) substitute the following, namely—

"(d) "Superintendent of Stamps" means the Superintendent of Stamps, Madras or any officer appointed by the Government to perform the functions of a superintendent of stamps."

(ii) In the same Rule after clause (d) add the following clause, namely—

(e) "Government" means, unless there is anything repugnant in the subject or context, the "Government of Madras."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

*Description of stamps.* 3. (1) Except as otherwise provided by the Act or by these rules,—

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely—



- (a) impressed stamps, and
- (b) adhesive stamps.

**Provincial Amendments**

**MADRAS**

In R. 3 in cl. (i) of sub-r. (1) for the words "stamps issued by Government" *substitute* the words "stamps issued by or under the orders of the collecting Government."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

*Note to Rule 3.*

A draft drawn by a firm in Bombay on a bank in Amritsar cannot be stamped with a Foreign Bill Stamp. See Note to R. 17.

**CHAPTER II.**

**OF IMPRESSED STAMPS.**

4. (1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely :—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government to which a label has been affixed by the <sup>a</sup>[Collector of Stamp Revenue, Calcutta,] or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than  $8\frac{5}{8}$  inches long and  $5\frac{1}{8}$  inches wide, and no plain paper shall be joined thereto.

(3) The provisions of sub-section (1) of rule 7 shall apply in the case of hundis.

**Provincial Amendment.**

**MADRAS**

In Rule 4 in clause (b) of sub-rule (1)

These words were *substituted* for the words "Controller of Printing, Stationery and Stamps at Calcutta" by Government of India Notification No. 13 dated 20-5-1926.

*omit* the words "the Collector of Stamp Revenue, Calcutta, or" and for the words "such officer" *substitute* the word "him."

—G. O. 3197, Revenue, 17-12-1938; B.P. 96, Press. 16-10-1939.

*Note to Rule 4.*

Hundi stamps should not be used for any documents except Hundis under this Rule, and for promissory notes and bills exchange other than those provided for by section 11 of the Act, or by rules 13 and 17 (see Rule 5). No plain paper should be joined to an impressed sheet bearing the word "Hundi." Clause (3) should be noted carefully.—(1934) Punjab Stamp Manual, Part I-B, p. 2.

5. A promissory note or bill of exchange shall, except *Promissory notes and bills of exchange.* as provided by section 11 or by rules 13 and 17, be written on paper on which a stamp of the proper value, with or without the word "hundi" has been engraved or embossed.

6. Every other instrument chargeable with duty shall, except *Other instruments.* as provided by section 11 or by <sup>a</sup>[rules 10, 12, and 13], be written on paper on which a stamp of the proper value, not bearing the word "hundi," has been engraved or embossed.

7. (1) Where two or more sheets of *Provision where single sheet of paper is insufficient.* paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamps, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall

a. These word and figures were *substituted* for the words and figures "rule 13" by Government of India Notification No. 13 dated 15-10-1927.



be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

*Notes to Rule 7.*

The purchase of stamp papers for use together in one transaction does not operate to prevent their being used separately for different transactions. Nor is there any objection to the use of stamp papers purchased in one year together with other stamp papers to be purchased subsequently.—Mad. B. P. 84, 20-2-1895; No. 808-R. Mis., 15-6-1909.

The signatures of executants and attesting witnesses do not form an integral portion of a deed.—Mad. B. P. 2383, 19-8-1885.

The Madras High Court has held that sub-rule (2) of Rule 7 while favouring the writing of an instrument only on the side which bears the stamp, does not prohibit writing on the other side.—Mad. B. P. 3221, 26-10-1883; (1884) ILR 7 Mad. 176.

A Collector ruled that a conveyance was not duly stamped, the writing being on both sides of the paper. The High Court held that the ruling was wrong and that both sides may be written upon—Mad. B. P.'s 3759, 12-12-1883; 750, 5-3-1884.

The words "substantial part" apply not to length or quantity but to materiality. In this view, the price or rent, the names of the parties and the date which are set out in the introductory portion of vernacular documents are all material parts of the documents. The date will only appear in the introductory portion and in some classes of vernacular documents it is the same with the price. Such introductory portion of a vernacular document is a "substantial part" of the instrument within the meaning of Rule 7.—(The Advocate-General's opinion in Mad. B. P. 16/136, Mis., 17-1-1901).

8. The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under Articles 5, 19, 36, 37,

43, 49 and 52 of Schedule I, may be denoted by a coloured impression marked on skeleton form of such instrument by the <sup>a</sup>[Collector of Stamp Revenue, Calcutta] or the Superintendent of Stamps.

**Provincial Amendment.**

MADRAS

For Rule 8 substitute the following, namely—

"8. The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under Articles 19, 36, 37, 49 and 52 of Schedule I or Article 36 (b) of Schedule IA or of three annas under Articles 4 and 36 (a) of Schedule IA, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps."

—G. O. 3197, Revenue, 17-12-1938; B.P. 96, Press. 16-10-1939.

9. The officers specified in Appendix I and any officer appointed in this behalf by the Local Government of a Governor's Province are empowered to affix and impress <sup>a</sup>[or perforate] labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

**Provincial Amendment.**

MADRAS

In Rule 9 for the words "Local Government of a Governor's Province" substitute the word "Government."

—G. O. 3197, Revenue, 17-12-1938 B.P. 96, Press. 16-10-1939.

10. Labels may be affixed and impressed <sup>a</sup>[or perforated] by the proper officer in case of any of the following instruments.

- a. These words were substituted for the words "Controller of Printing, Stationery and Stamps at Calcutta" by Government of India Notification No. 13 dated 20-5-1926.
- a. These words were inserted by Government of India Notification No. 13 dated 20-5-1926.
- b. These words and figures were substituted for the words and figures "to agreements or memoranda of agreements such as are specified in Appendix III" by Government of India Notification No. 4, dated 14-7-1934.



ments, namely :—

(i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two annas ; and

(ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English,

Provided that the Local Government may direct that this rule shall apply, subject to any conditions which it may prescribe, <sup>b</sup>[to any of the instruments specified in Appendix III, other than bills of exchange,] when written in any oriental language.

**Provincial Amendment.**

**MADRAS**

In Rule 10 in the proviso for the words "Local Government" substitute the word "Government."

—G. O. 3197, Revenue, 17-12-1938;  
P. B. 96, Press. 16-10-1939.

*Notes to Rule 10.*

The Punjab Government have ruled, under Act XVIII of 1879, that the certificates of Mukhtars and Revenue Agents, admitted under that Act, shall be stamped with impressed labels.—Punjab Government Notification No. 743, dated 18-7-1887 cited in (1934) Punjab Stamp Manual, Part I-B, p. 4.

In the Punjab the restriction on the use of special adhesive labels has been removed in the case of all instruments (other than bills of exchange) specified in Appendix III to these rules when written in Urdu character.—Punjab Government Notification No. 543-St., dated 3-7-1935 cited in (1934) Punjab Stamp Manual, Part I-B, p. 4.

11. (1) The proper officer shall, upon *Mode of affix-  
ing and impress-  
ing labels.* any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress

<sup>a</sup>[or perforate] such label or labels by means of a stamping machine <sup>a</sup>[or a perforating machine], and also stamp or write on the face of the label or labels the date of impressing <sup>a</sup>[or perforating] the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards shall also attach his usual signature to the instrument immediately under the label or labels.

(3) The following officers may discharge the functions of the proper officer under sub-rule (2), namely :—

(i) Any principal assistant of the proper officer empowered by the Local Government in this behalf ;

(ii) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office ;

(iii) In Karachi, the Assistant Superintendent of Stamps ; and

(iv) In Lahore, the head or any other Assistant for the time being in charge of the stamping work in the Financial Commissioner's Office.

**Provincial Amendment.**

**MADRAS**

For sub-rule 3 of rule 11 substitute the following, namely —

"(3) Any principal assistant of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the Government in this behalf."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press. 16-10-1939.

*Notes of Rule 11.*

No court-fees should be levied under clause (b) of Article 1, Schedule II of the Court-fees Act, on application made to

a. These words were inserted by Government of India Notification No. 13, dated 20-5-1926.



Collectors to have impressed labels affixed to documents.

—Mad B. P. 27/268—R. Mis./14-2-1912.

In Madras Presidency the power vested in the Government under sub-rule (3) has been delegated to the Board of Revenue.—Mad. B. P. 28/461-R. Salt, 6-2-1908.

It has been ruled that the words “before it is executed” in sub-rule (1) must be taken to mean “before an instrument is fully and finally executed by all the parties thereto;” hence an instrument executed by one party or more, *but not by all the parties thereto* may be stamped under Rule 11.—Punjab Govt. letter No. 1051, dated 15-4-1880 cited in (1934) Punjab Stamp Manual, Part I-B, p. 4.

12. (1) Instruments executed out of British India and requiring to be stamped after their receipt in British India (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

#### Provincial Amendment.

##### MADRAS

In sub-rule (1) of Rule 12 for the words “British India” *substitute* the words “the Province.”

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

### CHAPTER III

#### OF ADHESIVE STAMPS.

*Use of adhesive stamps on certain instruments.*

13. The following instrument may be stamped with adhe-

sive stamps, namely :—

(a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) <sup>a</sup>[Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms] when chargeable with duty under Art. 24 of Sch. I.

(d) Instruments chargeable with duty under Arts. 5 (a) and (b) and 43 of Sch. I.

(e) Instruments chargeable with stamp-duty under Art. 47 of Sch. I.

(f) Instruments chargeable with stamp-duty under Arts. 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Sch. I.

#### Provincial Amendments.

##### BENGAL

In R. 13 *insert* the following clause, namely—

“(g) Central Excises Bonds.”

—Govt. of Bengal, R. D. Notification No. 15933-St., dated 5-11-1943.

##### MADRAS

- (i) In cl. (c) for the words and figures “Art. 24 of Sch. I” *substitute* the words and figures “Art. 20 of Sch. IA”; and
- (ii) in cl. (d) for the words and figures “Arts. 5 (a) and (b) and 43 of Sch. I” *substitute* the words and figures “Arts. 4 (a) and (b) and 36 of Sch. IA.”

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

- (iii) For cl. (f) *substitute* the following, namely—

“(f) Instruments chargeable with stamp duty under Arts. 37, 49 (a) (ii) and (iii) and 52 of Sch. I, and Arts. 16A and 30A of Sch. IA.”

- (iv) After clause (f) *add* the following clauses :—

“(g) Instrument of transfer of shares of public companies or associations.”

- a. These words were *substituted* for the words “copies of maps and plans and printed copies” by Government of India Notification No. 13—Stamps, dated 14-9-1935



“(h) Bonds executed under any law relating to a central duty of excise or any rules made thereunder.”

“(i) Vakalats and applications for copies filed in the Court of Small Causes, Madras.”

PUNJAB

(i) for clause (c) *substitute* the following :

“(c) Copies of maps or plans, printed copies, of or extracts from registers given on printed forms and copies of records of the courts and offices under the control of the High Court of Judicature at Lahore other than the records of judicial proceedings when chargeable with duty under Article 24 of Schedule I-A.”

(ii) *add* the following :

“(g) Bonds executed under the Central Excise Duty Rules, 1944.”

No. 2187-st. dated 24-9-1945.

13A. Notwithstanding anything contained in these rules whenever the stamp-duty, payable under the Act in respect of any instrument, cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one anna and half-anna adhesive stamps such as are described in Rule 16, provided that a Local Government may direct that instead of such stamps, adhesive court-fee stamps shall be used for the purpose.

### Provincial Amendment.

MADRAS

In Rule 13A for the words "a Local Government" *substituted* the words "the Government."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

14. When any instrument of transfer of shares in a Company or Association is written on a sheet

<i>Supply</i>	<i>of</i>	
<i>deficient duty on</i>		
<i>transfer of shares.</i>		

of paper on which a stamp of the proper value is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article No. -62 (a) of Schedule I, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

### Provincial Amendment.

MADRAS

The following rule shall be *substituted*,  
namely :—

namely :—  
 “14. When any instrument of transfer of shares in a company or association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed or on which special adhesive stamps of the proper value bearing the words “share transfer” are affixed, and the value of the stamp or stamps so engraved, embossed or affixed is subsequently in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 50 (a) of Schedule I-A, one or more adhesive stamps bearing the words “share transfer” may be used to make up the amount required.”

—G. O. Ms. 1821, Revenue, dated 4th June 1943; B. P. Mis. 639, dated 24-6-1943.

1945.

15. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakils or Attorneys, Enrolment of such stamps shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the Local Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

### Provincial Amendment.

MADRAS

MADRAS  
In Rule 15 for the words "the Local Government" *substitute* the words "the Government."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.



<sup>a</sup>16. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps—

(i) bearing the words “Four Annas” or “Two Annas” or “One Anna” or “Half Anna” and

(ii) (a) in the case of instruments executed elsewhere than in Burma, bearing the words “India Revenue” or where the instrument has been executed in Bihar and Orissa, the words “Revenue, B. & O.” or where the instrument has been executed in the Bombay Presidency the words “Bombay Revenue”;

(b) in the case of instruments executed in Burma, inscribed for use either for postage or for Revenue or for both postage and Revenue.

#### Provincial Amendment.

##### MADRAS

For Rule 16 *substitute* the following, namely—

“16. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words “India Revenue” and the words “Four Annas” or “Two Annas” or “One Anna” or “Half Anna.”

—Old rule as amended by G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press 16-10-1939.

17. The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely :—

(a) Bills of exchange, cheques and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna : with stamps bearing the words “Foreign Bill.”

a. This rule was *substituted* for the old rule by Government of India Notification No. 3, dated 31-3-1934. The old rule was as follows :—“16. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words “Four annas” or “Two annas” or “One anna” or “Half anna”, and such stamps may be inscribed for use either for postage or for revenue, or for both postage and revenue.”

(b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations : with stamps bearing the words “Share Transfer.”

(c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court : with stamps bearing the word “Advocate,” “Vakil” or “Attorney,” as the case may be.

(d) Notarial acts : with foreign bill stamps bearing the word “Notarial.”

(e) <sup>a</sup>[Copies of maps, or plans printed copies and copies of or extracts from registers given on printed forms] certified to be true copies : with court-fee stamps.

(f) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 43 of Schedule I : with stamps bearing the words “Agreement” or “Brokers’ Note,” respectively.

(g) Instruments chargeable with stamp duty under Article 47 of Schedule I : with stamps bearing the word “Insurance.”

#### Provincial Amendments.

##### BENGAL

*Renumber* the existing Rule 17 as 17 (1) and *insert* the following as sub-rule (2)—

“(2) “Share Transfer” stamps affixed to deeds of transfer of shares, shall, before effect is given to the transfer by the joint stock company concerned, be cancelled by the company by means of a punch which can perforate either the word “cancelled” or an abbreviation thereof, namely “cancl’d” or “canceled” or the initials of the company, in sufficient prominence to render the stamps permanently unfit for reutilisation even though the stamps were previously cancelled in accordance with section 12 of the Indian Stamp Act, 1899. In case a company fails so to cancel the share transfer stamps as provided by this rule the company shall be liable to the penalty prescribed by section 63 of the Indian Stamp Act, 1899 :

Provided that for the purpose of cancelling “Share Transfer” stamps, the

a. These words were *substituted* for the words “Copies of maps or plans and printed copies” by Government of India Notification No. 13, dated 14-9-1935.



Provincial Government may, on being satisfied by a certificate from the Collector or the Superintendent of Stamps, permit any joint stock company to adopt any other method in lieu of perforation by means of a punch."

—Govt. of Beng. Notification No. 6714-St., dated 18-7-1941.

MADRAS

In clause (f) of Rule 17 for the words and figures "Articles 5 (a) and (b), or 43 of Schedule I" *substitute* the words and figures "Articles 4 (a) and (b), or 36 of Schedule IA."

—G. O. 3197, Revenue, 17-12-1938; B.P. 96, Press, 16-10-1939.

PUNJAB

In Rule 17, for clause (e) *substitute* the following :

"(e) (i) Copies of maps or plans, printed copies, copies of or extracts from registers given on printed forms and copies of records of the courts and offices under the control of the High Court of Judicature at Lahore other than the records of judicial proceedings certified to be true copies ; and

(ii) Printed Central Excise Bond forms to be executed under the Central Excise Duty Rules, 1944, with court-fee stamps."

—No. 2094-St. dated 11-9-1945.

*Notes to Rule 17.*

*Clause (a).*—A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in British India, is to be deemed to be an inland instrument. Any such instrument not so drawn, made or made payable is to be a foreign instrument.—See sections 11 and 12 of the Negotiable Instruments Act, 1881. Cheques are no longer liable to duty.—See amendment to Art. 21.

*Bihar.*—Under clause (c) of rule 17 it is permissible to use plain adhesive stamps in so far as the Province of Bihar is concerned.—See No. 1188-F. R., dated 2-7-1928, from the Government of Bihar and Orissa, Finance Department, to the Government of India, Finance Depart-

ment (Central Revenue) cited in (1940) Bihar Stamp Manual. Part II, section I. p. 209.

ORISSA

"Note.—It is permissible to use plain adhesive stamps in so far as the Province of Orissa is concerned."—No. 1515-F.-8. 3 /46 dated 17-3-1947.

CHAPTER IV.

MISCELLANEOUS.

18. When an instrument bears a stamp *Provision for of proper amount, cases in which but of improper description of stamp description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by an endorsement that it is duly stamped :*

<sup>a</sup>[Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue," or the words "Revenue B. & O." or the words "Bombay Revenue," the Collector shall so certify if the instrument was executed before, and shall not so certify, if it was executed on or after the 1st April 1935.]

Provincial Amendment.

MADRAS

In the proviso to Rule 18 *omit* the words "or the words "Revenue B. & O." or the words 'Bombay Revenue.'"

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

19. The Collector may require any *Evidence as to person claiming a refund or renewal of claim to refund under Chapter V of the Act, or his duly authorised agent, to make an oral deposi-*

a. This Proviso was *substituted* for the old one by Government of India Notification No. 3, dated 31-3-1934. The Old Proviso was as follows :—"Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely on account of the difficulty or inconvenience of procuring one of the proper description, he may remit the further payment of duty prescribed in this rule."



tion on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

20. When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Local Government for destruction.

#### Provincial Amendment.

##### MADRAS

In Rule 20 for the words "the Local Government" substitute the words "the Government."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

21. When the Collector makes a refund under Section 55; he shall cancel the original debenture by writing on or across it the word "cancelled" and his usual signature with the date thereof.

22. On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the Local Government may fix in this behalf.

#### Provincial Amendment.

##### MADRAS

In Rule 22 for the words "the Local Government" substitute the words "the Government."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

#### Notes to Rule 22.

*Bengal*—The Government of Bengal have limited the reward to be given by the Collector to the amount of the fine levied up to a maximum sum of Rs. 50.—Government Order No. 127, dated 23-6-1881 cited in (1931) Bengal Stamp Manual, Vol. I, p. 133.

*Bihar*.—The Government of Bihar and Orissa have limited the reward to be given by the Collector up to a maximum sum of Rs. 50.—Financial Department letter No. 635-Com., dated 16-2-1921 cited in (1940) Bihar Stamp Manual, Part II, Section I, p. 211.

*Madras*.—Any Magistrate convicting or trying an offender under Chapter VII of Act II of 1899, may grant to any person, who may have contributed to the conviction, a reward not exceeding such sum as the Local Government may fix in this behalf. All Magistrates of the first class may grant rewards not exceeding Rs. 100 and the Board of Revenue, rewards not exceeding Rs. 1000. If a larger reward is considered necessary, the previous sanction of Government must be obtained. When a second Class Magistrate convicting an offender under chapter VII of the stamp Act considers that a reward is necessary, he should report the circumstance for the orders of his immediate superior.—(1933) Madras Stamp Manual, Standing Orders, Ch. IX Rules 104 and 105 p. 337-338.

*Punjab*.—In the Punjab the sum fixed under this Rule is Rs. 50 (Punjab Government No. 1501, dated 24-8-1882). Any Magistrate trying an offender (section 71) should, if he thinks the grant of a reward necessary, refer the matter for the orders of the Collector.—(1934) Punjab Stamp Manual, Part I-B, p. 9.

#### APPENDIX I.

"Proper Officers" within the meaning of rule 9.



1. The Superintendent of Stamps.
2. The Superintendent of Stamps (Political Resident), Aden.
3. The Collector of Stamp Revenue, Calcutta.
4. The Collector, or, in the absence of the Collector from headquarters, the Treasury Officer, of each of the following districts, namely :—

- (1) Godavari.
- (2) Tinnevelly.
- (3) Malabar.
- (4) South Canara.
- (5) Chittagong.

5. The Treasury Officers, Moulmein, Akyab, Tavoy and Bassein.

6. The Deputy Tahsildar and the Sub-Collector at Tuticorin, and the Sarishtadar-Magistrate at Cochin in respect of any instrument for which the value of the labels required does not exceed fifty rupees, and the Tahsildar at Kottayam in respect of any instrument for which the value of the labels required does not exceed one rupee.

7. The Assistant Superintendent of Stamps, Assam.

<sup>a</sup>[8. The Sub-Divisional Officer, or, in the absence of the Sub-Divisional Officer from headquarters, the Sub-Treasury Officer of the Dalbhum Sub-Division in the District of Singhbhum.]

**Provincial Amendments.**

**BENGAL**

After entry (5) of item 4 in Appendix I insert the following entry, namely—  
“(6) Tippera.”

—Govt. of Beng., R. D. Notification No. 1515-St., dated 30-10-1943.

**BIHAR**

In Appendix I after item 7 substitute item 8 and insert item 9 as follows :—

“8. The Sub-Treasury Officer of the Dalbhum Sub-Division of the district of Singhbhum or in his absence from headquarters, the Sub-divisional Officer of that Sub-Division.

<sup>a</sup>. Inserted by Government of India Notification No. 5, dated 18-3-1926.

9. Deputy Superintendent, Government Printing, Bihar (Gulzarbagh), or, if the post of Deputy Superintendent is vacant, the Superintendent, Government Printing.”

—(1940) Bihar Stamp Manual, Part II, Section I, p. 212.

**MADRAS**

For the existing Appendix I substitute the following, namely—

**“APPENDIX I.**

*“Proper Officers” within the meaning of Rule 9.*

1. The Superintendent of Stamps, Madras.
  2. The Collector or in the absence of the Collector from the headquarters, the Treasury Officer, of each of the following districts, namely :—
- (1) East Godavari.
  - (2) Tinnevelly.
  - (3) Malabar.
  - (4) South Kanara.
  - (5) Coimbatore.
3. The Deputy Tahsildar and the Sub-Collector at Tuticorin, and the Sarishtadar Magistrate at Cochin in respect of any instrument for which the value of the labels required does not exceed fifty rupees, and the Tahsildar at Kottayam in respect of any instrument for which the value of the labels required does not exceed one rupee.”

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

**APPENDIX II.**

*List of instruments referred to in Rule 10 (i).*

	No. of Article in Schedule I.
1. Administration-bond .. .. .	2
2. Affidavits .. .. .	4
3. Appointments made in execution of a power .. .. .	7
4. Articles of Association of a Company .. .. .	10
5. Articles of clerkship .. .. .	11
6. Bills of lading .. .. .	14
7. Charter parties .. .. .	20
8. Declarations of trust .. .. .	64-A



9. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property .. 6
10. Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter .. 35
11. Memoranda of Association of Companies .. 39
12. Mortgages of crops .. 41
13. Notes of protest by Masters of ships .. 44
14. Revocations of trust .. 64-B
15. Share-warrants issued by a Company in accordance with Section 43 of the Indian Companies Act, 1913 (VI of 1913).. 59
16. Warrants for goods .. 65
17. Note or memorandum when the duty payable exceeds two annas .. 43-B
- <sup>a</sup>[18. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of Schedule I, when the duty payable exceeds Rs.10  
62 (a) & (b)]

**Provincial Amendment.****MADRAS**

- (i) In the heading of column 2 for the word and figure "Schedule I" *substitute* the word and figure "Schedule I-A."
- (ii) In column 2 for the existing number of article *substitute* the number of article respectively as follows:—"1, 3, 6, 9, 10, 12, 17, 52-A, 5, 30, 32, 34, 37 52-B, 48, 53, 36 (b), 50 (a) and (b)."
- (iii) In item 18 in column 1 for the words and figures "Article 62, clauses (a) and (b) of Schedule I" *substitute* the words and figures "Article 50, clauses (a) and (b) of Schedule I-A."

a. Inserted by Government of India Notification No. 17, dated 9-7-1926.

- (iv) In item 18 in column 1 for the word and figures "Rs. 10." *substitute* the word and figures "Rs. 15."

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

**APPENDIX III.***List of instruments referred to in Rule 10 (ii).*

	No. of article in Schedule I.
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .	
3. Awards .. .. .	12
4. Bills of exchange payable other wise than on demand and drawn in British India 13(b)&(c)	
5. Bonds .. 15, 16, 26, 34, 56 & 57	
6. Certificates of sale .. .. .	18
7. Composition deeds .. .. .	22
8. Conveyances .. .. .	23
<sup>a</sup> [8-A. Debentures .. .. .	27]
9. Instruments imposing a further charge on mortgaged property	32
10. Instruments of apprenticeship.	9
11. Instruments of Co-partnership	46-A
12. Instruments of dissolution of partnership .. .. .	46-B
13. Instruments of exchange .. .. .	31
14. Instruments of gift .. .. .	33
15. Instruments of partition .. .. .	45
16. Leases .. .. .	35

a. Inserted by Government of India Notification No. 1, dated 11-3-1933.



17. Letters of licence .. ..	38
18. Mortgage-deeds .. ..	40
19. Powers-of-attorney .. ..	48
20. Re-conveyances of mortgaged property .. ..	54
21. Releases .. ..	55
22. Settlements .. ..	58
23. Transfers of the description mentioned in Article 62, clauses (c), (d) and (e) of Schedule I 62(c),(d)&(e)	

**Provincial Amendment.**

**MADRAS**

For the existing Appendix III, *substitute* the following :—

**“Appendix III.**

	No. of Art. in Sch. IA
1. Agreements or memorandums of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. ..	4
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	
3. Awards .. ..	11

4. Bills of exchange payable otherwise than on demand and drawn in British India .. ..	13(b) .. and (c)
5. Bonds .. ..	29, 45 and 46
6. Certificates of sale .. ..	16
7. Composition deeds .. ..	18
8. Conveyances .. ..	19
8A. Debentures .. ..	23
9. Instruments imposing a further charge on mortgaged property .. ..	27
10. Instruments of Apprenticeship .. ..	8
11. Instruments of co-partnership .. ..	39-A
12. Instruments of dissolution of partnership .. ..	39-B
13. Instruments of exchange .. ..	26
14. Instruments of gift .. ..	28
15. Instruments of partition .. ..	38
16. Leases .. ..	30
17. Letters of licence .. ..	31
18. Mortgage deeds .. ..	33
19. Powers-of-attorney .. ..	40
20. Re-conveyance of mortgaged property .. ..	43
21. Releases .. ..	44
22. Settlements .. ..	47
23. Transfers of the description mentioned in Art. 50, cls. (c), (d) and (e) of Sch. IA. (d) and (e)”	50(c)

—G. O. 3197, Revenue, 17-12-1938; B. P. 96, Press, 16-10-1939.

**(II). THE BOMBAY STAMP RULES, 1939**

[Bom. Govt. R. D. Notification No. 4298/33, dated 29th June 1939.]

In exercise of the powers conferred by sections 10, 18, 37, 49, 55 and 75 of the Indian Stamp Act, 1899 (II of 1899), and of the functions of the Central Government entrusted to the Provincial Government under Government of India, Finance Department (Central Revenues) —Stamps, Notification No. 9, dated 13th

November 1937, and in suppression of the Government of India, Finance Department (Central Revenues)—Stamps, Notification No. C, 63-stamps/25, dated the 5th May 1925, the Government of Bombay is pleased to make the following rules, namely :—



## CHAPTER I.

## PRELIMINARY.

1. These rules may be called the Bom-  
*Short title.* bay Stamp Rules,  
 1939.

*Definitions.* 2. In these rules—

(a) "The Act" means the Indian Stamp Act, 1899 (II of 1899).

(b) "Section" means a section of the Act.

(c) "Schedule" means a schedule of the Act.

(d) "Superintendent of Stamps" means the Superintendent of Stamps, Bombay and any other officer appointed by the Provincial Government to perform the functions of the Superintendent of Stamps.

3. (1) Except as otherwise provided by  
*Description.* the Act or by these  
*Stamps.* rules,—

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by the Provincial Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :—

(a) impressed stamps, and

(b) adhesive stamps.

## CHAPTER II.

## OF IMPRESSED STAMPS.

4. (1) Hundis, other than hundis  
*Hundis.* which may be stamp-  
 ed with an adhesive  
 stamp under S. 11, shall be written on paper as follows, namely :—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in

value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Provincial Government, to which a label has been affixed by the Superintendent of Stamps, and impressed by such officer in the manner prescribed by Rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than  $8\frac{5}{8}$  inches long and  $5\frac{1}{8}$  inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of rule 7 shall apply in the case of hundis.

5. A promissory note or bill of ex-  
*Promissory notes* change shall, except  
*and bills of ex-* as provided by S. 11  
*change.* or by Rules 13 and  
 19, be written on paper on which a stamp of the proper value, with or without the word "hundi," has been engraved or embossed.

[As amended by Bom. Govt. Notification R. D. No. 4298-33 (a), dated 8-1 1941.]

6. Every other instrument chargeable  
*Other instru-* with duty shall, ex-  
*ments.* cept as provided by  
 S. 11 or by Rules 10,

12 and 13, be written on paper on which a stamp of the proper value, not bearing the word "hundi," has been engraved or embossed.

7. (1) Where two or more sheets of  
*Provision where* paper on which  
*single sheet of* stamps are engraved  
*paper is insuffi-* or embossed are used  
*ient.*

to make up the amount of duty chargeable in respect of any instrument a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp,



so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

8. (1) The duty on any instrument which is chargeable with a duty of one-anna under the Act or of two-annas under Articles 5, 19, 36, 37, 43, 49 and 52 of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

(2) Notwithstanding anything contained in this rule, so long as the Bombay Increase of Stamp Duties Act, 1943, is in force, the duty on any instrument which is chargeable with a duty of two annas under Articles 5, 19, 36 and 43 of Schedule I, as increased by a surcharge of one anna under the said Act, as subsequently amended by the Bombay Increase of Stamp Duties (Amendment) Act, 1944, may also be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

(As amended by No. 4298/33 dated 4-12-1945; Bom. Govt. Gazette, 1945, Part IV-A, page 218).

9. The officers specified in Appendix I "The proper officer." and any officer appointed in this behalf by the Provincial Government are empowered to affix and impress labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

10. Labels may be affixed and impressed by the proper officer in the case of any of the following instruments, namely :—

(i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two annas ; and

(ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English :

Provided that the Provincial Government may direct that this rule shall apply subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than Bills of Exchange, when written in any Oriental language.

11. (1) The proper officer shall, upon any instrument specified in Rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets :

Provided that in the case of a clearance list chargeable with stamp duty under Article 20A of Schedule I to the Act the proper officer may affix and impress the labels thereon at any time after its execution but not later than two months after it is submitted to the clearing house of a stock exchange. [As amended by Bom. Govt. Notifications R. D. No. 4298-38, dated 18-9-1942 and No. 4298/33 dated 20-11-1947.]

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to Rs. 5 or upwards, write on the face of the label or labels his initials, and where the duty amounts to Rs. 20 or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

12. (1) Instruments executed out of the Province of Bombay and requiring to be stamped after their receipt in the Province of Bombay (other than instruments which, under section 11 or rule 13,



may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under sub-section (2) of Section 18, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 11, and return it to the Collector for delivery to the person by whom it was produced.

### CHAPTER III.

#### OF ADHESIVE STAMPS.

13. The following instruments may be stamped with adhesive stamps, namely:—  
*Use of adhesive stamps on certain instruments.*

(a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule I.

(d) Instruments chargeable with duty under Articles 5 (a) (aa) and (b) and 43 of Schedule I.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule I.

(f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I. [As amended by Bom. Govt. Notification R. D. No. 4298-33, dated 28-11-1939.]

14. Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one anna and half-anna adhesive stamps such as are des-

cribed in Rule 18 provided that the Provincial Government may direct that instead of such stamps adhesive court-fee stamps shall be used for the purpose. [As amended by Bom. Govt. Notification R. D. No. 4298-33 (a) dated 8-1-1941.]

15. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

16. "Share Transfer" stamps affixed to deeds of transfer of shares, shall, before effect is given to the transfer by the Joint

Stock Company concerned, be cancelled by the Company by means of a punch which can perforate either the word "Cancelled" or an abbreviation thereof namely, "cancelld" or "canceled" or the initials of the Company, even though the stamps were previously cancelled in accordance with section 12 of the Indian Stamp Act. In case a company fails so to cancel the share-transfer stamps as provided by this rule the company shall be liable to the penalty prescribed by section 63 of the Indian Stamp Act.

Provided that for the purpose of cancelling "Share Transfer" stamps, the Provincial Government may on being satisfied by a certificate from the Superintendent of Stamps, permit any Joint Stock Company to adopt any other method in lieu of perforation by means of a punch. [see Bom. Govt. Notifications R. D. No. 4298-33, dated 22-8-1939 and 18-3-1940.]

17. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Va-

*Enrolment of Advocates, Vakils or Attorneys.*



kil or Attorney on the roll of the High Court of Judicature at Bombay such stamps shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps, or other officer appointed in this behalf by the Provincial Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

18. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words "India Revenue" or "Bombay Revenue" and the words "four annas" or "two annas" or "one anna" or "half anna."

19. The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely :—

(a) Bills of exchange, cheques and promissory notes drawn or made out of the Province of Bombay and chargeable with a duty of more than one anna : with stamps bearing the words "Foreign Bill."

(b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations : with stamps bearing the words "Share Transfer."

(c) Entry as an Advocate, Vakil or Attorney on the roll of the High Court of Judicature at Bombay : with stamps bearing the word "Advocate," "Vakil" or "Attorney," as the case may be.

(d) Notarial acts : with foreign bill stamps bearing the word "Notarial."

(e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies : with court-fee stamps.

(f) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 43 of

Schedule I : with stamps bearing the words "Agreement" or "Brokers' Note" respectively.

(g) Instruments chargeable with stamp duty under Article 47 of Schedule I : with stamps bearing the word "Insurance."

#### CHAPTER IV.

##### MISCELLANEOUS.

20. When an instrument bears a stamp *Provision for of proper amount, cases in which but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :*

Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue" or the words "Bombay Revenue" the Collector shall so certify if the instrument was executed before, and shall not so certify if it was executed on or after, the 1st April 1935.

21. The Collector may require any *Evidence as to person claiming a refund or renewal of fund or renewal of claim to refund or under Chapter V of the Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.*

22. When an application is made for *Payment of the payment, under allowances in Chapter V of the Act, of an allowance in respect of stamp which has been spoiled or misused or for which the applicant has been no immediate use, or on the renewal of the debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application then, if the amount of the allowance or the stamp given in*



lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps, or other officer appointed in this behalf by the Provincial Government for destruction.

23. When the Collector makes a refund  
*Mode of cancel-ling original debenture on refund under section 55.* under section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

24. On the conviction of any offender under the Act, the  
*Rewards.* Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the Provincial Government may fix in this behalf.

#### APPENDIX I.

*"Proper Officers" within the meaning of Rule 9.*

(1) The Superintendent of Stamps, Bombay.

(2) The Assistant Superintendent of Stamps, Bombay.

(3) The Store-keeper and Office-Superintendent, General Stamp Office Bombay.

(4) The Assistant to the store-keeper, General stamp office, Bombay. [Added by R. D. No. 1913 /39 dated 2-2-1948.]

#### APPENDIX II.

*List of Instruments referred to in Rule 10 (i). No. of Article in Schedule I.*

1. Administration-bond .. ..	2
2. Affidavits .. ..	4
3. Agreements printed in an Oriental language .. ..	5(c)
4. Appointments made in execution of a power .. ..	7
5. Articles of Association of a Company .. ..	10
6. Articles of Clerkship .. ..	11

7. Bills of Lading .. ..	14
8. Charter parties .. ..	20
9. Clearance list relating to the transactions for the purchase or sale of a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporate company or other body corporate submitted to the clearing house of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925 ..	20-A

*Explanation.*—For the purposes of this instrument a clearance list means a list of transactions relating to ready delivery contracts or contracts other than ready delivery contracts required to be submitted to the clearing house of a stock exchange in accordance with the rules of such stock exchange. [As substituted by Bom. Govt. Notification R. D. No. 4298-33, dated 20-11-1947.]

10. Declaration of Trust .. ..	64-A
11. Instruments evidencing an agreement relating to— (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn of pledge or hypothecation of movable property ..	6
12. Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter .. ..	35
13. Memoranda of Association of Companies .. ..	39
14. Mortgages of crops .. ..	41
15. Notes of protest by Masters of Ships .. ..	44
16. Revocation of trust .. ..	64-B
17. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913) .. ..	59
18. Warrants for goods .. ..	65
19. Note or memorandum when the duty payable exceeds two annas 43(b)	



20. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of Schedule I when the duty payable exceeds Rs. 10.  
62 (a) and (b)

## APPENDIX III.

*List of Instruments referred to in Rule 10 (ii).*

	No.
1. Agreements or memoranda of— Agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .	12
3. Awards .. .. .	13
4. Bills of exchange payable otherwise than on demand and drawn in British India .. .. .	13 (b) and (c)
5. Bonds .. .. .	15, 16, 26 34, 56 and 57

6. Certificates of sale .. .. .	18
7. Composition-deeds .. .. .	22
8. Conveyances .. .. .	23
9. Debentures .. .. .	27
10. Instruments imposing a further charge on mortgaged property ..	32
11. Instruments of apprenticeship ..	9
12. Instruments of co-partnership ..	46-A
13. Instruments of dissolution of partnership .. .. .	46-B
14. Instruments of exchange ..	31
15. Instruments of gift .. .. .	33
16. Instruments of partition ..	45
17. Leases .. .. .	35
18. Letters of licence .. .. .	38
19. Mortgage-deeds .. .. .	40
20. Powers-of-attorney .. .. .	48
21. Re-conveyances of mortgaged property .. .. .	54
22. Releases .. .. .	55
23. Settlements .. .. .	58
24. Transfers of the description mentioned in Article 62, clauses (c), (d) and (e) of Schedule I. 62 (c) (d) and (e)	

(III.) THE CENTRAL PROVINCES AND BERAR  
STAMP RULES, 1942.

[Separate Revenue Department Notification No. 223-225-VIII, dated 21st March 1942.]

In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (II of 1899), read with the Government of India, Finance Department (Central Revenues), Stamps Notification No. 9, dated 13th November 1937, the Provincial Government has framed the following rules for the Central Provinces and Berar in supersession of the Indian Stamp Rules, 1925, in their application to the Central Provinces, the Berar Stamp Rules, 1922, and the Rules published in the Central Provinces Gazette Notifications Nos. 85 and 87, dated 3rd March 1910, as subsequently amended :—

## CHAPTER I.

## PRELIMINARY.

1. These rules may be called the Central Provinces and Berar Stamp Rules, 1942.  
*Short title.*
2. In these rules,—  
*Definitions.*
  - (a) "The Act" means the Indian Stamp Act, 1899 (II of 1899);
  - (b) "section" means a section of the Act;
  - (c) "schedule" means a schedule of the Act;
  - (d) "Superintendent of Stamps" means the Superintendent of Stamps, Central Provinces and Berar.;



(e) "The Provincial Government" means the Government of the Central Provinces and Berar ;

(f) "province" means the province of the Central Provinces and Berar.

3. (1) Except as otherwise provided  
*Description of stamps.* by the Act or by these rules,—

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by the Provincial Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :—

(a) impressed stamps, and

(b) adhesive stamps.

## CHAPTER II. OF IMPRESSED STAMPS.

4. (1) Hundis, other than hundis  
*Hundis.* which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely :—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Provincial Government, to which a label has been affixed by the Superintendent of Stands and impressed by him in the manner prescribed in Rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than  $8\frac{5}{8}$  inches long and  $5\frac{1}{8}$  inches wide and no plain paper shall be attached thereto.

(3) The provisions of sub-rule (1) of Rule 7 shall apply in the case of hundis.

5. A promissory note or bill of exchange shall, except  
*Promissory notes and bills of exchange.* as provided by section 11 or by Rules 13 and 17, be written on paper on which a stamp of the proper value with or without the word "hundi" has been engraved or embossed.

6. Every other instrument chargeable with duty shall, except  
*Other instruments.* as provided by section 11 or by Rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word "hundi," has been engraved or embossed. In the matter of the descriptions of stamps to be used, "Counterparts or duplicates" shall follow the rule applicable to the original documents.

7. (1) Where two or more sheets or paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamps, so much plain water-marked paper available for sale with stamp vendors may be subjoined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain water-marked paper subjoined.



8. The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under Articles 19, 36, 37, 49 and 52 of Schedule I or of three annas under Articles 5 and 43 of Schedule I-A may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

One-anna, two-anna and three-anna impressed stamps.

9. The Superintendent of Stamps and any other officer appointed in this behalf by the Provincial Government are empowered to affix and impress or perforated labels. The Superintendent of Stamps or the officer so appointed in this behalf shall be deemed to be "the proper officer" for purposes of the Act and of these rules.

"NOTE.—The Provincial Government has appointed the officers specified in column (1) of the table below to affix and impress or perforate labels on instruments requiring labels to be affixed and impressed or perforated within the district specified in the corresponding entry in column (2) of the table:—

Name of officer (1)	Name of district (2)
Treasury Officer, Jubbulpore.	Jubbulpore.
Treasury Officer, Amraoti	Amraoti."

The aforesaid order shall take effect from 1-4-1944.

[Sep. Rev. Dept. Order No. 1102-656-VIII, dated 20th October 1943.]

10. Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments, namely:—

Affixing and impression of labels by proper officer permissible in certain cases.

(i) those specified in Appendix I, and the counterparts thereof other than instruments on which the duty is less than two annas; and

(ii) those specified in Appendix II, when written in any European language, and accompanied, if the language is not English, by a translation in English:

Provided that the Provincial Government may direct that this rule shall apply subject to any conditions which it may prescribe, to any of the instruments specified in Appendix II, other than

Bills of Exchange, when written in any Oriental language.

Note.—"In pursuance of the proviso to Rule 10 of the Central Provinces and Berar Stamp Rules, 1942, the Provincial Government are pleased to direct that with effect from the 1st April 1948 the said rule shall apply to all instruments specified in Appendix II to the said Rules, other than a Bill of Exchange, when written in either Hindi or Marathi."—(Sep. Rev. Dept. No. 256-60-VIII dated 20-2-1948; C. P. and Berar Gazette, 1948, Part III, page 121).

11. (1) The proper officer shall, upon any instrument specified in Rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer or any officer subordinate to him, duly authorized by him shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty is not less than Rs. 20, shall also affix his usual signature to the instrument immediately under the label or labels.

12. (1) Instruments executed out of the province and requiring to be stamped after their receipt in this province (other than instruments which, under S. 11 or Rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper



officer shall stamp the instrument in the manner prescribed by Rule 11, and return it to the Collector for delivery to the person by whom it was produced.

### CHAPTER III.

#### OF ADHESIVE STAMPS.

*Use of adhesive stamps on certain instruments.*

13. The following instruments may be stamped with adhesive stamps, namely :—

(a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from, registers given on printed forms chargeable with duty under Article 24 of Schedule I-A.

(d) Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of Schedule I-A.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule I,

(f) Instruments chargeable with stamp duty under Articles 19, 36, 49 (a) (ii) and (iii) and 52 of Schedule I.

<sup>a</sup>[(g) Bonds executed under any law relating to a Central duty of excise or any rules made thereunder.]

14. Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of any instrument

*Use of one anna and half-anna adhesive stamps permissible to make up the stamp duty.*

cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one-anna and half-anna adhesive stamps such as are described in Rule 17, provided that the Provincial Government may direct that instead of

such stamps, adhesive court-fee stamps shall be used for the purpose.

15. When any instrument of transfer of shares in a company or association is written on a sheet

of paper on which a stamp of the proper value is engraved or embossed, and value of the stamp so engraved or embossed is subsequently in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I-A, one or more adhesive stamps bearing the words "Share Transfer" may be used to make due the amount required.

16. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakils or Attorneys. as an Advocate, Vakils or Attorney on the roll of the High Court of Judicature at Nagpur, such stamps shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the Provincial Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

17. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words "Four annas" or "Two annas" or "One anna" or "Half anna" and such stamps may be inscribed for use for revenue.

18. The following instruments when stamped with adhesive stamps, shall be stamped with the following descriptions of such stamps, namely :—

(a) Bills of exchange, cheques and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna : with stamps bearing the words "Foreign Bill."

a. Clause (g) was inserted by Sep. Rev. Dept. Notification No. 756-730-VIII, d. 12-9-44.



(b) Separate instruments of transfer of shares and transfers of debentures of public companies and associations : with stamps bearing the words "Share Transfer."

(c) Entry as an Advocate, Vakil or Attorney on the roll of the High Court : with stamps bearing the word "Advocate," "Vakil" or "Attorney," as the case may be.

(d) Notarial acts : with foreign bill stamps bearing the word "Notarial."

(e) Copies of maps or plans, printed copies and copies of, and extracts from, registers given on printed forms, certified to be true copies : with court-fee stamps.

(f) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 43 of Schedule I-A : with stamps bearing the words "Agreement" or "Broker's Note," respectively.

(g) Instruments chargeable with stamp duty under Article 47 of Schedule I : with stamps bearing the word "Insurance."

<sup>a</sup>[(h) Bonds executed under any law relating to a Central duty of excise or any rules made thereunder : with court-fee stamps.]

#### CHAPTER IV.

##### MISCELLANEOUS.

19. When an instrument bears a stamp *Provision for cases in which improper description of stamp is used.* of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :

Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely on account of the difficulty or inconvenience of procuring one of the proper description, he may remit the further payment of duty prescribed in this rule.

a. Clause (h) was inserted by Sep. Rev. Dept. Notification No. 756-730-VIII d. 12-9-44.

20. The Collector may require any *Evidence as to circumstances of claim to refund or renewal.* person claiming a refund or renewal under Chapter V of the Act, or his duly

authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence or witnesses in support of the statement set forth in any such deposition or affidavit.

21. When an application is made for *Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.* the payment under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use, or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance of the stamp given in lieu thereof is not taken or if the further evidence required is not furnished as the case may be, by the applicant within one year of the date of such order the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Provincial Government for destruction.

22. When the Collector makes a refund *Mode of cancelling original debenture on refund under section 55.* under section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

23. On the conviction of any offender *Rewards.* under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not



exceeding such sum as the Provincial Government may fix in this behalf.

*Note.*—With reference to Rule 23, the Provincial Government is pleased to limit the amount of the reward ordinarily awardable by a Collector in a case of conviction under the said Act, to the amount of one hundred rupees.

If the Collector considers a reward of one hundred rupees insufficient, he will report the case to the Superintendent of Stamps, who may sanction a reward not exceeding five hundred rupees. (See Notification No. 216, dated 8-7-1910.)

### APPENDIX I.

*[List of instruments referred to in Rule 10 (i).]*

	No. of Art. in Sch. I	No. of Art. in Sch. IA		No. of Art. in Sch. I	No. of Art. in Sch. IA
1. Administration-bond.. ..	..	2	11. Lease partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter .. ..	..	35
2. Affidavits .. ..	..	4	12. Memoranda of Association of Companies .. ..	..	39
3. Agreements or memoranda of agreements printed in the Hindi or Marathi language .. ..	..	5 (c)	13. Mortgages of corps .. ..	..	41
4. Appointments made in execution of a power.. ..	..	7	14. Notes of protest by Masters of Ships .. ..	..	44
5. Articles of Association of a Company .. ..	..	10	15. Revocations of trust.. ..	..	64-B
6. Articles of clerkship .. ..	..	11	16. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913) .. ..	..	59
7. Bills of landing .. ..	14	..	17. Warrants for goods .. ..	..	65
8. Charter parties .. ..	..	20	18. Note or memorandum when the duty payable exceeds three annas .. ..	..	43 (b)
9. Declarations of trust.. ..	..	64-A	19. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of Schedule IA, when the duty payable exceeds Rs. 10 .. ..	..	62 (a) & 62 (b)
10. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or the (2) pawn or pledge or hypothecation of movable property .. ..	..	6			



## APPENDIX II.

[List of instruments referred to in Rule 10 (ii).]

	No. of Art in Sch. I.	No. of Art. in Sch.1A.		No. of Art. in Sch. I	No. of Art. in Sch.1A.
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets on which the stamps are engraved or embossed .. .. .		5	10. Instruments imposing a further charge on mortgaged property .. ..		32
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .. .. .			11. Instruments of apprenticeship .. .. .		9
3. Awards .. .. .		12	12. Instruments of co-partnership. .. .. .		46-A
4. Bills of exchange payable otherwise than on demand and drawn in the province. .. .. .	13 (b) & (c)		13. Instruments of dissolution of partnership .. ..		46-B
5. Bonds .. .. .	16	15, 26, 34, 56 & 57	14. Instruments of exchange .. .. .		31
6. Certificates of sale .. .. .		18	15. Instruments of gift .. ..		33
7. Composition-deeds .. .. .		22	16. Instruments of partition .. .. .		45
8. Conveyances .. .. .		23	17. Leases .. .. .		35
9. Debentures .. .. .		27	18. Letters of licence .. ..		38
			19. Mortgage-deeds .. ..		40
			20. Powers-of-attorney .. ..		48
			21. Re - conveyances of mortgaged property .. ..		54
			22. Releases .. .. .		55
			23. Settlements .. .. .		58
			24. Transfers of the description mentioned in Article 62, clauses (c), (d) and (e) of Schedule I-A .. ..	62 (c) (d) & (e)	

## (IV.) THE UNITED PROVINCES STAMP RULES, 1942.

[U. P. Government Finance Department Notification No. M. 598/X-503, dated 25th March 1942.]

In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), and in pursuance of the powers conferred by the Notification of the Government of India, Finance Department (Central Revenues), No. 9/Stamps, dated the 13th November 1937, and in supersession of all previous Notifications of the Government of India and the Provincial Government on this behalf ; \* \* \* \* \*

the Governor is pleased to make the following rules, namely :—

## CHAPTER I.

## INTRODUCTORY.

Short title.

1. These rules may be called the United Provinces Stamp Rules, 1942.

Interpretation of rules.

2. In these rules, unless there is something repugnant thereto in the subject or the context :



(a) "The Act" means the Indian Stamp Act, 1899 (II of 1899), or the Court-fees Act, 1870 (VII of 1870), as in force for the time being in the United Provinces, according as the rule is under the one or the other of these Acts.

(b) "Accountant-General" Means the Accountant-General, United Provinces.

(c) "Controller" means the Controller of Stamps, Nasik Road, G. I. P. Railway.

(d) "High Court" means the High Court of Judicature at Allahabad or the Chief Court of Oudh at Lucknow.

(e) "Superintendent of Stamps" means the following officers who have been appointed by the United Provinces Government to perform the functions of a Superintendent of Stamps for the purposes of the Stamp Act and rules made thereunder :

- (1) Personal Assistant to the Junior Secretary to the Board of Revenue, United Provinces, Allahabad.
- (2) Treasury Officer, Meerut.
- (3) Treasury Officer, Cawnpore.
- (4) Treasury Officer, Lucknow.
- (5) Any other officer appointed to perform the functions of a Superintendent of Stamps.

## CHAPTER II.

### KINDS OF STAMPS AND MODE OF STAMPING.

#### *A.—General or non-judicial stamps.*

##### I—PRELIMINARY.

*Description of stamps.* 3. (1) Except as otherwise provided by the Stamp Act or by these rules—

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by the Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) there shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :

(a) impressed stamps overprinted with the words "United Provinces" or letters "U. P.," and

(b) adhesive stamps overprinted with the letters "U. P.":

Provided that the payment of stamp duty on instruments, executed in any part of British India other than the United Provinces and governed by S. 19A of the said Act, as amended in its application to the United Provinces, may be indicated by such stamps as may be prescribed for use in that part to the extent of the duty payable there, the additional duty, if any, chargeable in the United Provinces being paid by means of stamps prescribed in this rule. Sub-rule (2) of this rule shall take effect from 1st April, 1942 :



Provided further that all impressed and adhesive stamps for indicating the payment of duty with which instruments are chargeable and which are not overprinted with the words "United Provinces" or "U. P." respectively, shall be consumed or exchanged at the treasuries in the United Provinces, provided that they are undamaged and unspoiled, with overprinted stamps of the same denomination and description before 1st April 1942, after which date the use or exchange of impressed and adhesive stamps not so overprinted, shall not be permissible, except to the extent indicated in the first proviso.

## II—OF IMPRESSED STAMPS.

4. (1) *Hundis.* Hundis, other than hundis which may be stamped with an adhesive stamp under S. 11 shall be written on paper as follows, namely :

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government to which a label has been affixed by a Superintendent of Stamps, and impressed by such officer in the manner prescribed by Rule 11.

(2) Every sheet of paper on which a hundi is written shall not be less than  $8\frac{5}{8}$  inches long and  $5\frac{1}{8}$  inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of Rule 7 shall apply in the case of hundis.

5. *Promissory notes and bills of exchange.* A promissory note or bill of exchange shall, except as provided by S. 11 of the Stamp Act or by Rr. 25 and 30, be written on paper on which a stamp of the proper value, with or without the word "hundi" has been engraved or embossed.

6. *Other instruments* Every other instrument chargeable with duty shall, except as provided by S. 11 or by Rr. 10, 12 and 25, be written on paper on which a stamp of the proper value, not bearing the word "hundi" has been engraved or embossed.

7. (1) *Provision where single sheet of paper is insufficient.* Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.



8. (A) Skeleton forms of the undermentioned instruments, (unless the duty chargeable exceeds one anna), may be denoted by a coloured impression of one anna by a Superintendent of Stamps :

*One anna and two anna impressed stamps.*

		No. of Art. of Sch. I.
Impressment of certain skeleton forms at the office of the Board of Revenue or of the District Officer of Meerut, Lucknow or Cawnpore with one anna stamps	(a) Acknowledgment of a debt exceeding Rs. 20.	1
	(b) Agreement or memorandum of an agreement relating to the sale of a Government security or share in an incorporated company or other body corporate not exceeding in value Rs. 10,000 .. .. .	5
	(c) Delivery order in respect of goods sold or transferred exceeding in value Rs. 20 .. .. .	28
	(d) Mortgage of a crop when the loan is repayable not more than three months from the date of the instrument and the sum secured does not exceed Rs. 200 ..	41
	(e) Note or memorandum sent by a broker or agent to his principal, intimating the purchase or sale on account of such principal of any stock or marketable security exceeding in value Rs. 20, but not exceeding Rs. 10,000	43
	(f) Policy of insurance against railway accident valid for a single journey only, life insurance policy where the sum insured does not exceed Rs. 250 and the policy is drawn in duplicate, and insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, where the sum payable as premium does not exceed one hundred rupees.	47
	(g) Promissory note payable on demand when the amount or value does not exceed Rs. 250 .. .. .	49 (a)
	(h) Receipt for any money or other property the amount or value of which exceeds Rs. 20 .. .. .	53
	(i) Shipping order for or relating to the conveyance of goods on board of any vessel	60

*Note.*—If any of the above instruments becomes chargeable with a duty of two annas it will be treated as if it were an instrument mentioned in Rule 8 (B).

(B) Skeleton forms of the undermentioned instruments, (unless the duty chargeable exceeds two annas), may be denoted by a coloured impression of two annas by a Superintendent of Stamps :

		No. of Art. of Sch. I.
Impressment of certain skeleton forms at the office of the Board of Revenue or of the District Officer of Meerut, Lucknow or Cawnpore with two-anna stamps.	(a) Agreement or memorandum of an agreement relating to the sale or (i) of a bill of exchange and (ii) of a Government security or share in an incorporated company or other body corporate exceeding in value of Rs. 10,000 but not exceeding Rs. 20,000 .. .. .	5
	(b) Certificate or other document evidencing the right or title to any, shares, scrip or stock in or of any incorporated company or other body corporate .. .. .	19
	(c) Letter of allotment of shares in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. .. .. .	36
	(d) Letter of credit, authorizing another to give credit to the person in whose favour it is drawn. . . . .	37



(e) Note or memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal (i) of any goods exceeding in value Rs. 20 and (ii) of any stock or marketable security exceeding in value Rs. 10,000 but not exceeding Rs. 20,000 .. .. .	43
(f) Promissory note payable on demand when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000	49 (a)
(g) Proxy empowering any person to vote at any election or meeting.	(ii) 52

a(C) If any of the instruments mentioned in sub-clauses (A) and (B) becomes chargeable with a duty of three or four annas, the duty of three annas may be denoted by means of two coloured impressions of one anna and two annas, and that of four annas, by means to two coloured impressions of two annas each.

9. The Superintendents of Stamps in the United Provinces are empowered to affix and impress or perforate labels. Each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

"The proper officer."

*Affixing and impressing of labels by proper officer permissible in certain cases.*

10. Special adhesive labels may be affixed and impressed or perforated by the proper officer on—

(i) the following instruments and the counterparts thereof other than instruments on which duty is less than two annas :

	No. of Art of sch. I
1. Administration bond .. .. .	2
Affidavits .. .. .	4
3. Appointments made in execution of a power .. .. .	7
4. Articles of Association of a Company .. .. .	10
5. Articles of clerkship .. .. .	11
6. Bills of lading .. .. .	14
7. Charter parties .. .. .	20
8. Declarations of trust .. .. .	64-A
9. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of moveable property.	6
10. Leases partly printed or lithographed in an Oriental language when the written matter does not exceed one-fourth of the printed matter.	35
11. Memoranda of Association of Companies .. .. .	39
12. Mortgages of crops .. .. .	41
13. Notes of protests by Masters of ships .. .. .	44
14. Revocations of trust .. .. .	64-B
15. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913).	50

a. Sub-clause (C) was added by U. P. Govt. F. D. Notification No. M 1529/X-504-44, dated 28-10-1944.



17. Note or memorandum when the duty payable exceeds two annas.. 43(b)  
 18. Transfers of the descriptions mentioned in Article 62, clauses (6) 62(a) and (b) of schedule I when the duty payable exceeds Rs. 10. and(b)  
 a[19. Instruments referred to in items (b), (c) and (e) (i) of Rule 8 (B).]

(ii) The following instruments and the counterparts thereof when written in any European language, and accompanied, if the language is not English, by a translation in English :

1. Agreements or memoranda of agreements which, in the opinion of the proper officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	
3. Awards .. .. .	12
4. Bills of exchange payable otherwise than on demand and drawn in British India.	13(b)
5. Bonds .. .. .	15, 16, 26, 34, 56, and 57]
6. Certificates of sale .. .. .	18
7. Gomposition deeds .. .. .	22
8. Conveyances .. .. .	23
9. Debentures .. .. .	27
10. Instruments imposing further charge on mortgaged property. ..	32
11. Instruments of apprenticeship.. .. .	9
12. Instruments of co-partnership .. .. .	46-A
13. Instruments of dissolution of partnerships .. .. .	46-B
14. Instruments of exchange .. .. .	31
15. Instruments of gift .. .. .	33
16. Instruments of partition .. .. .	45
17. Leases .. .. .	35
18. Letters of licence .. .. .	38
19. Mortgage-deeds .. .. .	40
20. Powers-of-attorney .. .. .	48
21. Re-conveyances of mortgaged property .. .. .	54
22. Releases .. .. .	55
23. Settlements .. .. .	58
24. Transfers of the description mentioned in Article 62, clauses (c), (d) 62(c), and (e) of Schedule I. .. .. .	(d) and(e)

Provided that special adhesive labels may also be affixed to agreements or memoranda of agreements of the kind mentioned in items (1) and (2) of the above list when written in any recognized Oriental language but if they are written in any language other than English, Hindi and Urdu they shall be accompanied by a translation in English.

a. Item 19 was added by U. P. Govt. F. D. Notification No. M. 1529/X-504-44, dated 28-10-1944.



(iii) the following instruments when written in Hindi or Urdu and on forms approved by the Provincial Government and printed by the Superintendent, Printing and Stationery, United Provinces :

- (a) Bonds described in section 40 of the United Provinces Agriculturists' Relief Act, 1934.
- (b) Deeds of transfer executed under section 5 of the United Provinces Regulation of Sales Act, 1934.
- (c) Deeds of transfer executed under section 28 of the United Provinces Encumbered Estates Act, 1934.

11. (1) The proper officer shall, upon any instrument specified in Rs. 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets :

Provided that where such instrument consists of more than one sheet, the date of impressing or perforating the label or labels thereon shall be stamped on all the sheets by means of a cold die.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) The Superintendent of the Stamp Department in the office of the Board of Revenue is empowered to discharge the function of the Superintendent of Stamps in the absence of the Personal Assistant to the Junior Secretary. In the absence of the Treasury officers of Meerut, Lucknow and Cawnpore, the officer who acts as Treasury Officer shall also discharge the functions of the Superintendent of Stamps.

12. (1) Instruments executed out of British India and requiring to be stamped after their receipt in the United Provinces (other than instruments which, under section 11 or Rule 25, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof ; and the proper officer shall stamp the instrument in the manner prescribed by Rule 11, and return it to the Collector for delivery to the person by whom it was produced.

13. Persons who desire the impressment of skeleton forms or affixation of special adhesive labels to instruments should pay the amount of stamp duty into the nearest treasury and transmit the skeleton forms or instruments together with the treasury chalan for the amount receipted by the Treasury Officer or Imperial Bank of India as the case may be, to the Superintendent of Stamps in the office of the Board of Revenue, Allahabad or in the office of the District Officer of Meerut, Lucknow or Cawnpore.

14. The amount mentioned in the foregoing rule shall be deposited by filling in ordinary chalan forms in duplicate. One copy of the chalan shall be retained in the treasury or Imperial Bank as the case may be and the other shall be given to the depositor in token of receipt of the amount. Subject to the provisions of the next following rule, more than one copy of a treasury chalan shall never be given to a depositor.



15. Municipal Boards, District Boards, Improvement Trusts, Notified Area Committees, Town Area Committees and Court of Wards Offices are permitted to use specially prescribed chalan forms in triplicate. The original shall be retained in the treasury, the duplicate shall be retained by the depositing office for record and the triplicate shall be sent to the stamping office along with the document.

16. There should be separated chalans for embossing of coloured impressions and affixation of special adhesive labels. All the chalans irrespective of their value shall be signed by the Treasury Officer or the Agent of the Imperial Bank as the case may be.

17. Cash shall never be accepted for impressment of coloured impressions on skeleton forms. But when labels are to be affixed to instruments, the Superintendent of Stamps or the officer empowered to discharge his functions, may, in exceptional and urgent cases, accept the amount of stamp duty in cash. In other cases the production of treasury chalans should be insisted upon.

18. Before a document is sent to a stamping office to be stamped each form or unexecuted instrument shall be marked by the person concerned with the value of the stamp at the place where the stamp is desired to be affixed. Only the instrument to be stamped shall be sent and not the specification or tender forms.

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### III.—OF ADHESIVE STAMPS.

Use of adhesive stamps on certain instruments.

25. The following instruments may be stamped with adhesive stamps, namely :

(a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps and plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule I.

(d) Instruments chargeable with stamp duty under Articles 5 (a) and (b) and 43 of Schedule I.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule I.

(f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I.

[(g) All printed Central Excise Bond Forms to be executed under the Central Excise Rules, 1944.]

26. Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one-anna revenue or court-fee adhesive stamps.

[26A. Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of (i) an agreement or memorandum of

a. Clause (g) was added by U. P. Govt. F. D. Notification No. M. 283/X-505-43, dated, 10-4-1944.

b. Rule 26A was added by U. P. Govt. F. D. Notification No. M. 1529/X-504-44, dated 28-10-1944.



an agreement relating to the sale of a Government security or share in an incorporated company or other body corporate or (ii) the policy of sea insurance for or upon any voyage when drawn in duplicate cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by affixing half an anna United Provinces Entertainment Tax adhesive stamps.]

27. When any instrument of transfer of shares in a company or association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

*Making up deficit duty on transfer of shares.*

28. [Deleted.]

*Enrolment of Advocates, Vakils or Attorneys.*

29. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the stamps, bearing the words "One Anna" together with the words "India Revenue."

*Adhesive revenue stamps.*

*Particular kinds of adhesive stamps to be used in certain cases.*

30. The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely :

(a) Bills of exchange, cheques and promissory notes drawn or made out of British India and chargeable with a duty of more than one annas : with stamps bearing the words "Foreign Bill."

(b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations : with stamps bearing the words "Share Transfer."

<sup>a</sup>[(c) All printed Central Excise Bond forms under the Central Excise Rules, 1944 : with stamps bearing the words "court fees."]

(d) Notarial Acts : with foreign bill stamps bearing the word "Notarial."

(e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies : with court-fee stamps overprinted with the words "For copies only."

NOTE :—Notwithstanding anything contained in Rule 30 (e) and paragraph 1357 of the Revenue Manual, wherever the copying fee cannot be paid in full in respect of any instrument by reason of the fact that adhesive court-fee stamps overprinted 'For copies only' of the denominations of annas one and two are not available, the amount of the fee shall be made up by affixing one anna and two annas ordinary court-fee labels and not by any other kind of stamps. The stamps so affixed shall be cancelled in the manner laid down in Rule 257 of the United Provinces Stamp Rules, 1942, for the cancellation of copy labels. (See U. P. Govt. F. D. Notification No. M. 1401/X-815, dated 28-9-1943. This notification shall have retrospective effect from 1-8-1943, and shall cease to have effect on such date as the Provincial Government may by notification direct.)

(f) Instruments chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I : with stamps bearing the words "Agreement" or "Brokers' Note" respectively.

(g) Instruments chargeable with stamp-duty under Article 47 of Schedule I : with stamps bearing the word "insurance."



## IV—MISCELLANEOUS.

*Provision for cases in which improper description of stamp is used.*

31. When an instrument bears a stamp of proper amount but of improper description the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :

Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue" the Collector shall so certify if the instrument was executed before, and shall not so certify if it was executed on or after, the 1st April 1935.

Provided further that where the stamp borne on an instrument is a non-judicial stamp purchased in the United Provinces before 1st April 1942, and would come within the proper description of stamp if it were overprinted with the words "United Provinces" or "U. P.," the Collector shall certify it as duly stamped if the instrument was executed before 1st April 1943, and shall not so certify if it was executed on or after that date.

## CHAPTER VII.

## PROSECUTIONS AND REWARDS UNDER STAMP ACT.

## I.—Prosecutions.

244. The plea of ignorance of the requirements of the law should not be lightly accepted ; although mere negligent evasions do not call for the application of criminal penalties, yet, it is so difficult to distinguish between negligent and intentional evasions that to include all doubtful cases within the former category and abstain from putting the criminal penalties in force in their case is to impair very seriously the protection to the interests of the revenue which the Stamp Act was designed to afford.

245. A Collector who has sanctioned a prosecution under the Stamp Act should not himself try the case in his capacity as a Magistrate. This rule also applies to District Stamp Officers who are Magistrates.

246. The power of staying prosecutions and compounding stamp offences under S. 70 (2) of the Stamp Act has been delegated to Collectors who shall submit to the Chief Controlling Revenue-authority, annually, a statement of the cases in which the power has been exercised. The statement shall be in Form No. 13, Appendix B. It should be prepared for the financial year and should be submitted not later than 30th April through the Commissioner, who should after due scrutiny forward it to the Chief Controlling Revenue-authority with his remarks, if, any, not later than 31st May.

247. If the Collector is satisfied that it is not desirable to launch a prosecution in respect of an under-stamped instrument he may compound the offence and realize such amount as he deems fit as composition fee. If a prosecution has been already started the Collector may stay the prosecution and, after realizing the composition fee in his discretion, may inform the Magistrate that the accused person might be discharged.

a. Clause (c) was added by U. P. Govt. F. D. Notification N. M. 283/X 505-43, dated 10-4-1944.



*II.—Rewards.*

*Rewards.* 248. On the conviction of any offender under Chapter VII of the Stamp Act, the Collector may grant to any person, who appears to him to have contributed thereto, a reward in accordance with Rules 249 to 251.

*Rewards to persons in the service of Crown.* 249. Rewards may be given to a person in the service of the Crown in cases where it is no part of the routine duties of that official to bring to light any infraction of stamp law. Rewards may be given to record-keepers for this special service :

Provided that the Chief Controlling Revenue-authority may also grant certificates of good work to the officials contemplated in the above rule whether a reward has been sanctioned or not.

*Sanction for and accounting of rewards.* 250. The rewards shall be awarded after obtaining the sanction of the Chief Controlling Revenue-authority. Non-realization of any fines imposed shall not be a bar to the award of rewards. The amount of the reward paid shall be debited to the head "9—Stamps—Judicial and Non-Judicial—A—Superintendence—Allowances and Honoraria—Rewards."

Criminal penalties realized under Chap. VII of the Stamp Act shall be credited to the head "XXI—Administration of Justice."

*Rewards to informers.* 251. Collectors should give liberal rewards to informers. They should mention in their annual administration reports to what extent action has been taken by them in this respect.

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## APPENDIX C.

### KINDS OF STAMPS TO BE USED ON THE INSTRUMENTS.

The following table shows the descriptions of stamps to be used on the instruments chargeable with stamp-duty under Sch. I of the Indian Stamp Act, 1899.

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Acknowledgment               <ol style="list-style-type: none"> <li>1. Adhesive—Section 11 and R. 16</li> <li>2. Coloured impression — Rule 8</li> </ol> </li> <li>2. Administrative-Bond               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label — Rule 10 (i)</li> </ol> </li> <li>3. Adoption-deed               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6.</li> <li>2. Impressed label, if engrossed on parchment and written in the English style, so that in the opinion of the officer empowered to affix labels, the document could not conveniently be written on an impressed sheet—Rule 10 (ii)</li> </ol> </li> <li>4. Affidavit               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (i)</li> </ol> </li> <li>5. Agreement or memorandum of an agreement :               <ol style="list-style-type: none"> <li>Clause (a)                   <ol style="list-style-type: none"> <li>1. Special adhesive bearing the word "Agreement"—Rule 17 (f)</li> <li>2. Coloured impression—Rule 8</li> </ol> </li> <li>Clause (b)                   <ol style="list-style-type: none"> <li>1. Special adhesive bearing the word "Agreement"—Rule 17 (f)</li> <li>2. Coloured impression if the duty is one or two annas—Rule 8</li> <li>3. Impressed sheet—Rule 6</li> <li>4. Impressed label—Rule 10 (ii)</li> </ol> </li> <li>Clause (c)                   <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (ii)</li> </ol> </li> </ol> </li> <li>6. Agreement relating to deposit of title deeds; pawn or pledge               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6.</li> <li>2. Impressed label—Rule 10 (i)</li> </ol> </li> <li>7. Appointment in execution of a power               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (i)</li> </ol> </li> <li>8. Appraisement or valuation               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (ii)</li> </ol> </li> <li>9. Apprenticeship deed               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (ii)</li> <li>3. Impressed label only if executed out of British India—Rule 12 (i)</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>10. Articles of Association of a Company               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (i)</li> <li>3. Impressed label only if executed out of British India—Rule 12 (i)</li> </ol> </li> <li>11. Articles of Clerkship               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (i)</li> </ol> </li> <li>12. Award.               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (ii)</li> </ol> </li> <li>13. Bill of exchange               <ol style="list-style-type: none"> <li>Clause (a) * * *</li> <li>Clauses (b) and (c)                   <ol style="list-style-type: none"> <li>1. Impressed label—Rule 10 (ii)</li> <li>2. Adhesive, if drawn in sets and the stamp duty does not exceed one anna for each part of the set—Rule 13</li> </ol> </li> <li>3. Coloured impression—Rule 8</li> <li>4. Impressed sheet with or without the word "Hundi"—Rule 5</li> <li>5. Impressed sheet for hundis payable at not more than one year after date or sight, and for amount not exceeding Rs. 30,000 in individual value—Rule 4 (a)</li> <li>6. Government paper duly affixed with labels for hundis for amount exceeding Rs. 30,000 and for hundis payable at more than one year after date or sight—Rule 4(b)</li> <li>7. Special adhesive if drawn out of British India—Rule 17 (a)</li> </ol> </li> <li>14. Bill of lading               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (i)</li> </ol> </li> <li>15. Bond               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label—Rule 10 (ii)</li> <li>3. Impressed label only, if executed out of British India—Rule 12 (i)</li> </ol> </li> <li>16. Bottomry bond—               <ol style="list-style-type: none"> <li>Same as for Bond (No. 15).</li> </ol> </li> <li>17. Cancellation—Instrument of               <ol style="list-style-type: none"> <li>1. Impressed sheet—Rule 6</li> <li>2. Impressed label if written in European language—Rule 10 (ii)</li> </ol> </li> </ol> |
|--|--|



18. Certificate of sale
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (ii)
19. Certificate or other document
  1. Adhesive—Rule 13 (f) and Rule 16
  2. Coloured impression — Rule 8
20. Charter Party
  1. Impressed sheet—Rule 6.
  2. Impressed label—Rule 10 (i)
21. \* \* \*
22. Composition deed
  1. Impressed sheet — Rule 6
  2. Impressed label—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
23. Conveyance
  1. Impressed sheet—Rule 6
  2. Impressed label if written in European language—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
24. Copy or extract
  1. Adhesive court-fee label obligatory in the case of copies or extracts certified to be true copies—Rule 17 (e)
  2. Impressed sheet for other purposes—Rule 6
25. Counterpart or duplicate
  1. Impressed sheet—Rule 6
  2. Impressed label for counterpart of such instruments as require impressed labels—Rule 10 (i) and (ii)
26. Customs bond
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
27. Debenture
 

Clauses (a) and (b)

  1. Impressed sheet—Rule 6
  2. Impressed label if written in European language—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
28. Delivery order in respect of goods
  1. Adhesive—S. 11 (a) and Rule 16
  2. Coloured impression—Rule 8
29. Divorce
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
30. Entry as an Advocate, Vakil or Attorney on the Roll of any High Court
 

Special adhesive bearing the word 'Advocate,' 'Vakil' or 'Attorney' as the case may be—S. 11 (c) and R. 17 (c)
31. Exchange of property
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
32. Further charge—Instrument of
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
33. Gift—Instrument of
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
34. Indemnity Bond
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
35. Lease
  1. Impressed sheet—Rule 6
  2. Impressed label if printed or lithographed in an Oriental language when the written matter filled in does not exceed one fourth of the printed matter—Rule 10 (i)
  3. Impressed label if written in any European language—Rule 10 (ii)
36. Letter of allotment of shares
  1. Adhesive—Rule 13 (f) and Rule 16
  2. Coloured impression—Rule 8
37. Letter of credit
 

Same as for Letter of allotment of share (No. 36)
38. Letter of licence
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
39. Memorandum of Association of a Company
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)
40. Mortgage-deed
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
41. Mortgage of a crop
  1. Adhesive—Section 11(a) and Rule 16
  2. Coloured impression—Rule 8
  3. Impressed sheet—Rule 6
  4. Impressed label—Rule 10 (i)



42. Notarial Act—  
Special adhesive foreign bill stamp bearing the word "Notarial"—  
Section 11 (d) and Rule 17 (d)
43. Note or memorandum by a broker or agent  
Clause (a)
  1. Coloured impression—Rule 8
  2. Special adhesive bearing the word "Brokers' Note"—Rule 17 (f)Clause (b)
  1. Coloured impression—Rule 8
  2. Special adhesive bearing the word "Brokers' Note"—Rule 17 (f)
44. Note of protest by a Master of a ship
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)
45. Partition—Instrument of
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)
46. Partnership
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
47. Policy of Insurance
  1. Special adhesive bearing the word "Insurance"—Rule 13 (e) and R. 17 (g)
  2. Coloured impression—Rule 8
48. Power-of-Attorney
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
  3. Impressed label if executed out of British India—Rule 12 (i)
49. Promissory note  
Clause (a) (i) and (ii)
  1. Adhesive—S. 11 (a) and Rule 13 (f)
  2. Coloured impression—Rule 8Clause (a) (iii)—Adhesive—Rule 13 (f)  
Clauses (b)  
Impressed sheet with or without the word "Hundi"—Rule 5  
Clauses (a) and (b)  
Special adhesive bearing the words "Foreign Bill" if drawn or made out of British India—Rule 17 (a)
50. Protest of Bill or Note by a Notary Public  
Special adhesive foreign bill stamp bearing the word "Notarial"—  
Section 11 (d) and Rule 17 (d)
51. Protest by the Master of a ship  
Impressed sheet—Rule 6
52. Proxy
  1. Adhesive—Rule 13 (f) and Rule 16
  2. Coloured impression—Rule 8
53. Receipt
  1. Adhesive—Section 11 (a) and Rule 16
  2. Coloured impression—Rule 8
54. Re-conveyance of mortgaged property
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
55. Release  
Same as for Bond (No. 15)
56. Respondentia Bond  
Same as for Bond (No. 15)
57. Security Bond  
Same as for Bond (No. 15)
58. Settlement
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
  3. Impressed label only, if executed out of British India—Rule 12 (i)
59. Share warrant
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)
60. Shipping Order
  1. Adhesive—Section 11 (a) and Rule 16
  2. Coloured impression—Rule 8
61. Surrender of lease
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (ii)
62. Transfer  
Clauses (a) and (b)
  1. Special adhesive bearing the words "Share Transfer"—Rule 17 (b)
  2. Impressed sheet—Rule 6
  3. Impressed label if the duty exceeds Rs. 10—Rule 10 (i)Clauses (c), (d) and (e)
  1. Impressed sheet—Rule 6
  2. Impressed label if written in any European language—Rule 10 (ii)
63. Transfer of lease  
Same as for Conveyance (No. 23)
64. Trust
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)
65. Warrant for goods
  1. Impressed sheet—Rule 6
  2. Impressed label—Rule 10 (i)



**APPENDIX D.**  
**REDUCTIONS AND REMISSIONS.**

**(I.) GOVERNMENT OF INDIA.**

**FINANCE DEPARTMENT (CENTRAL REVENUES) STAMPS.**

*Reduction and Remission of duties chargeable in respect of certain instruments.*

No. 6, dated the 12th September 1931.—In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of all previous Notifications issued from time to time under the said clause of the said section, the Governor-General in Council is pleased to reduce, to the extent set fourth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under Nos. 3, 4, 10 <sup>a</sup>[21A], 23, 25 <sup>b</sup>[48, 74], 89, 90, 91, 98, 102, <sup>c</sup>[105A], 109, 110 and 111, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described.

**A.—LAND REVENUE  
GENERAL.**

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not :

Provided that no fine or premium is paid in consideration of the lease. [Arts 25, 35.]

2. Agreement of the kind described in the Dekkhan Agriculturists' Relief Act, 1879, (XVII of 1879), section 43. [Art. 5.]

3. [Deleted. See now No. 122.]

4. [Deleted. See now No. 123.]

5. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans, Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment, of any land, or interest in land, on the security of which any such loan is made to his tenant.

6. [Deleted. See now No. 124.]

**IN BOMBAY.**

7. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land-revenue

therefor, executed under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879), or any rules made under that Act. [Art. 5.]

8. Lease granted under Rule <sup>d</sup>[56] of the Rules published by the Government of Bombay under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879). [Art. 35.]

9. Lease granted by the Government under rules made under section 32 of the Indian Forest Act, 1927 (XVI of 1927), or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the Presidency of Bombay, namely, Ambit, Ghatghar, Kumshed, Lohali, Kotul, Pachnai, Panjare, Samrad, Shingawadi and Uddavane. [Art. 35.]

10. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished.—Duty reduced to four annas. [Art. 5.]

11. Instrument executed by an Inamdar in the Bombay Presidency whereby he undertakes to suspend or remit rent due from a tenant or tenants in consideration of a suspension or remission granted by the Government in respect of his own *judi* or quit rent. [Art. 5.]

a. Inserted by Notification No. 1, dated 6-1-1934.

b. Inserted by Notification No. 8, dated 3-9-1932.

c. Inserted by Notification No. 11, dated 20-6-1936.

d. Substituted for figure "31" by Notification No. 7, dated 4-4-1936.



12. Instrument executed by a landlord in the Bombay Presidency whereby he agrees to remit rent due from a tenant in consideration of a remission granted by the Government in respect of his own rent. [Art. 5.]

## IN BURMA.

13. Certified copy of a map showing the holdings of cultivators in Burma when furnished to such a cultivator. [Art. 24.]

14. Instrument executed with the object of securing due payment for seed or agricultural implements purchased on credit from the Agricultural Department.

15. Instrument executed for the purpose of securing the due payment of rent of a fishery leased under section 9, clause (1), of the Burma Fisheries Act, 1905 (Burma Act III of 1905.)

## IN THE CENTRAL PROVINCES.

16. Bail-bond executed by a surety to produce a person on whom a bailable warrant of arrest has been issued under section 20 (3) of the Central Provinces Land Revenue Act, 1917. [Arts. 15, 57.]

17. Conveyance by endorsement of rights, secured by an instrument known as a 'Satta.' [Art. 23.]

18. Copy or extract certified by a patwari to be a true copy of, or a true extract from records or papers which patwaris are required to prepare or keep by any rule made by the Governor in Council under section 227 (2) (d) of the Central Provinces Land Revenue Act, 1917 (II of 1917), where the copy or extracts is furnished by a patwari to a malguzar or tenant of or in the village with which the copy or extract is concerned. [Art. 24.]

## IN MADRAS.

19. Patta granted by an officer of the Government in the Madras Presidency to a holder of land under a ryotwari settlement. [Art. 35.]

20. Instruments conveying land in the Madras Presidency granted by the Government to an individual for a pecuniary consideration. [Art. 23.]

## IN THE UNITED PROVINCES OF AGRA

## AND OUDH.

21. Agreements of the kinds described in section 50, sub-section (1), clause (a), and in section 69, clause (a) of the Agra Tenancy Act, 1926 (United Provinces Act III of 1926) with respect to the enhancement of the rent of an exproprietary, occupancy or non-occupancy tenant. [Art. 5.]

<sup>a</sup>21A. Instrument of partition relating to land held on Revenue Settlement for a period not exceeding forty years and paying the full assessment.—Duty reduced to the amount of duty chargeable on a Bond for the amount equivalent to five times the annual revenue of the land. [Art. 45.]

22. Authority in writing to distrain referred to in section 75 of the Oudh Rent Act, 1886 (xxii of 1886), and in section 153, clause (G), of the Agra Tenancy Act, 1926 (United Provinces Act III of 1926). [Art. 48.]

23. Mortgage-deed executed afresh in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of section 9, sub-section (2) or section 17 of the Bundelkhand Alienation of Land Act, 1903 (United Provinces Act II of 1903).—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage-deed. [Art. 40.]

## IN THE PUNJAB AND THE NORTH-WEST FRONTIER PROVINCE.

24. Copy of the map or plan certified to be a true copy of a map or plan prepared or maintained under Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), whether such copy is granted under Rule 71 of the Rules under the said Act or Rule 3 (iv) of the Financial Commissioner's Standing Order No. 5 :

Provided that the copy is supplied for the private use of the person applying for it, and that it is not used or intended to be used as evidence in a Court of Justice or before any public officer. [Art. 24.]

a. This entry was inserted by Notification No. 1, dated 6-1-1934.



25. Mortgage-deed executed afresh in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of section 9, sub-section (2), of the Punjab Alienation of Land Act, 1900 (XIII of 1900).—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage-deed. [Art. 40.]

26. Instrument of the kind referred to in section 8, sub-section (1), clause (b), of the Punjab Laws Act, 1872 (IV of 1872), and in section 30, sub-section (1), clause (b) of the North-West Frontier Province Law and Justice Regulation, 1901 (VII of 1901).

#### IN ASSAM.

27. Patta granted on behalf of the Government in Assam to a holder of land for ordinary cultivation. [Art. 35.]

28. Agreement or counterpart of an agreement executed in the course of arrangements made by the local Government for the collection of land-revenue and cesses. [Art. 5.]

29. Security bond or mortgage-deed executed by a person who has entered into an agreement to collect and pay in land-revenue and cesses, or by the surety of such a person to secure the due accounting for money collected by that person under such agreement. [Art. 57.]

#### IN BIHAR AND ORISSA.

30. Instrument executed by members of the Mundari and of other aboriginal tribes of the Ranchi district as security for the repayment of advances received by them from the Government under the provision of Art. 9 of Sch. I of the Bihar and Orissa Public Demands Recovery Act, 1914 (B. & O. Act, IV of 1914), for the purpose of redeeming their holdings.

#### B.—OPIUM EXCISE AND HEMP DRUGS.

31. [Deleted. See now No. 125.]

32. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government. [Arts. 15, 57.]

33. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khattadar) for the cultivation of the poppy for the Government. [Art. 5.]

34. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

[Art. 48.]

35. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government. [Art. 57.]

36. Security bond or mortgage-deed for the fulfilment of any contract deed for the supply of weighment articles in use in the Benares Opium Agency.

[Art. 57.]

37. Contract deed for the supply of weighment articles in use in the Benares Opium Agency. [Art. 5.]

38. Agreement or memorandum of agreement made by a raiyat for, or in respect of, the cultivation of the hemp plant in the district of Rajshahi.

[Art. 5.]

39. Agreement or memorandum of agreement for the cultivation of the hemp plant made by a cultivator in the Madras Presidency. [Art. 5.]

#### C.—FOREST DEPARTMENT.

40. Agreement or security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in British India. [Arts. 5, 57.]

41. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest; and also the following instruments:

(1) *In Madras, Bengal, Bihar and Orissa, Central Provinces and Assam.*



(i) Contract for the collection of minor produce barks, etc. ;

(ii) Contract for felling and removing tree ;

(iii) Contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area ;

(iv) Contract for the purchase of timber or firewood to be felled or cut departmentally ;

(v) Contract of the usufruct of trees and topes ;

(vi) Contract for the felling or cutting and purchase of timber or firewood ;

(vii) Kancha or grazing lease ;

(viii) Agreement for felling and conversion of timber ;

(ix) Agreement for right to collect seigni-orage on minor produce brought for sale by hill tribes ;

(x) Agreement for cultivation under the taungya system in reserved or protected forests ;

(xi) Agreement for hunting, shooting or fishing in reserved or protected forests.

<sup>a</sup>[1a) *In Madras.*

Agreement for the sale or protection of sandalwood trees growing on patta lands]

(2) *In Bombay.*

(i) Agreement for the felling, conversion, collection and transport of forest produce ;

(ii) Agreement for the felling, collection, removal and purchase of timber, firewood, etc. ;

(iii) Agreement for the collection, removal and purchase of minor forest produce ;

(iv) Agreement for the cutting, removal and purchase of grass ;

(v) Agreement for the cutting, collection, pressing and storage of grass ;

(vi) Agreement for the grazing of cattle ;

(vii) Agreement for the manufacture and purchase of minor forest produce ;

(viii) Agreement for the purchase and resale to the public of firewood ;

(ix) Agreement for the lease for forest land ;

(x) Agreement for constructing roads and buildings ;

(xi) Agreement for the supply of clothing articles for forest subordinates ;

(xii) Agreement for leasing private buildings and land for Government officers, depots, residences of Government servants and other purposes of a like nature.

(3) *In the United Provinces.*

(i) Contract for the collection of minor produce, barks, etc.

(ii) Contract for felling and removing trees ;

(iii) Contract for the purchase of timber or firewood to be felled or cut departmentally ;

(iv) Contract of the usufruct of trees and topes ;

(v) Contract for the felling or cutting and purchase of timber or firewood ;

(vi) Agreement for felling and conversion of timber ;

(4) *In Burma.*

(i) Contract or agreement for removing, collecting, felling, extracting, disposing of, or purchasing forest produce—

(a) on behalf of Government (departmental working) or

(b) by purchasers (to include all forms of long or short term leases or purchase contracts) ;

(ii) Contract or agreement with forest villagers—

(a) for the supply of labour,

(b) for cultivation under the taungya system. [Arts. 5, 23, 35.]

<sup>a</sup>D.—SCHOLARSHIPS, STIPENDS, ETC.

42. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]

43. Agreement or security bond required to be executed by or on behalf of a non-stipendiary student of any Government or Government-aided Normal School in Burma who is exempted from charges for tuition. [Arts. 5, 57.]

a. Entries 42 to 50 were substituted for the original entries 42 to 53 by Notification No. 8, dated 3-9-1932.

a. This entry was inserted by Notification No. 3, dated 2-9-1933.



44. Security bond taken under the authority of the Government from a Military Medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from a woman stipendiary of the Government School of Indian Medicine, Madras, or from the surety of any such student or woman stipendiary. [Art. 57.]

45. Agreement or security bond required to be executed by a student or his sureties previous to his entry into the Madras Veterinary College or to any Agricultural or Veterinary College in Assam or Burma. [Arts. 5, 57.]

#### E.—EDUCATIONAL INSTITUTIONS.

46. Instrument executed in favour of Government by the Managing Authority of an Educational Institution in b[Madras, Burma, Assam or Ajmer-Merwara] aided by Government, with the object of securing by hypothecation of land and buildings b[belonging to the institution, that grants-in-aid to the institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the institution is defective or unsatisfactory. [Art. 40.]

47. Instrument executed in favour of Government by the Managing Authority of an Educational Institution in Assam with the object of securing the due use of land which such institution has been permitted to occupy under the Assam Grants-in-Aid Code.

48. Trust-deed entered into in compliance with the rules for the time being in force in the Bombay Presidency, the Punjab; Bengal; Bihar and Orissa and Assam, regulating grants-in-aid made by the Government for building purposes to schools and colleges in those provinces—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 15, whichever shall be less. [Art. 64.]

#### F.—MEDICAL DEPARTMENT.

49. Bond required to be executed by

b. *Substituted* by Notification No. 6, dated 27-10-1934.

persons selected by the Government of Assam for appointment as Civil Assistant or Sub-Assistant Surgeons. [Art. 15.]

50. Agreement executed by a private medical practitioner on acceptance of service under the Secretary of State for India in Council as a Surgeon to His Majesty's forces with the temporary ranks of Lieutenant in the Indian Medical Service. [Art. 5.]

<sup>a</sup>51. Agreement executed by an indoor patient at a Government hospital in the Bombay Presidency or his friend or relative for the payment of the hospital fees and other hospital charges for the treatment of such a patient. [Art. 5.]

b[ \* \* \* ]

#### G.—POST AND TELEGRAPHS DEPARTMENT.

54. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

55 to 58. [Deleted. See now Nos. 126, 127, 128 and 129.]

#### H.—RAILWAYS AND INLAND STEAMER COMPANIES.

59. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Arts. 5.]

60. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger

a. *Added* by Notification No. 5, dated 18-8-1934.

b. This blank is explained by the fact that the original entries 42 to 53 were *substituted* by the new entries 42 to 50 only, Entries 54, *et seq.*, were not re-numbered.



permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

61. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the Railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcels rates or at goods rates, namely: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles. [Arts. 5, 34.]

62. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section. [Art. 5.]

63 & 64. [Deleted. See now Nos. 130 and 131.]

#### J.—GOVERNMENT OFFICERS AND CONTRACTORS.

65. Agreement paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

66. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with a Supply and Transport officer by a contractor. [Art. 5.]

67. Agreement or declaration by which a tender made to a Supply and Transport officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash. [Art. 5.]

68. Instrument in the nature of a memorandum, agreement, or security bond furnished to or made, or entered

into by a contractor <sup>a</sup>[for the execution of any work entrusted to him by, or for the due performance of any contract] with—

- (a) the Ordnance Department, or
- (b) the Army Clothing Department, or
- (c) the Military Farms Department, or
- (d) the Opium Department, or
- (e) the Forest Department, or
- (f) the State Railway Department, or
- (g) the Public Works Department, or

any other administrative department empowered to execute public works, or

(h) the Revenue Department in the Madras Presidency in respect of minor irrigation works contracts, or

(i) the Public Health Department in Bihar and Orissa or in the United Provinces, or

(j) the Police Department in Assam in respect of contracts for the supply of rations to Assam Rifles and the Civil Police.

<sup>a</sup>[(k) the Industries Department in the United Provinces in respect of contracts for the supply of stores for the public service.]

<sup>e</sup>[(l) the Jails Department in Assam in respect of contracts for the supply of articles for use in jails in that province.]

[Arts. 5, 57.]

69. Agreement and security bond executed by contractors in respect of village *chavadies* and cattle pounds in the Madras Presidency. [Arts. 5, 57.]

70. Agreement executed on the United Provinces Public Works Department, manual form No. 36 (Agreement by Zamindars allowed to build wells, etc., on Government land) or on the Manual Form No. 37 (Agreement for the erection of buildings, etc., on Government land.)

[Art. 5.]

a. Substituted by Notification No. 9, dated 16-5-1936.

b. Clause (k) was inserted by Notification No. 1, dated 5-3-1932.

c. Clause (l) was inserted by Notification No. 5, dated 2-7-1932.



71. Instrument furnished to or made or entered into with any of the Departments mentioned in item 68 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and (except in Burma) an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department. [Art. 40.]

72. Mortgage-deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

73. Instrument of re-conveyance of mortgaged property executed by Government <sup>a</sup>[in favour of any person who is or has been in the Civil or Military employ of Government] on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

<sup>b</sup> 73A. Instrument of re-conveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

74. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force—Duty reduced in the amount payable in respect of a bond for like amount or value, or to Rs. 5, whichever shall be less.

75. Mortgage-deed or agreement executed by an officer of the Government for securing the repayment of an advance

a. *Substituted* by Notification No. 2, dated 11-1-1936.

b. *Inserted* by Notification No. 4, dated 2-12-1932.

received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. [Arts. 5, 40.]

76. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

77. [Deleted. See now No. 132.]

78. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908, (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

79 & 80. [Deleted. See now Nos. 133 and 134.]

81. Letter of authority or power-of-attorney executed for the sole purposes of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

82. Power-of-attorney furnished to a relative, servant, or dependant under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 68. [Art. 48.]

83. Copy of an instrument which a Village Registrar has to deliver to a party under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 58. [Art. 24.]

84. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. [Arts. 23, 33.]

85. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. [Art. 31.]

86. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in British India. [Art. 62.]



87. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras, <sup>a</sup>[or the C. P. and Berar Provincial Co-operative Bank, Limited, Nagpur.] [Art. 62.]

<sup>a</sup>88. Affidavit made by the lessee of a fishery in Burma declaring that the property tendered by him as security for the due payment of rent for the fishery is free from encumbrances. [Art. 4.]

<sup>b</sup>88A. Affidavit or declaration in writing when made, as a condition of enrolment, in the Police Department, United Provinces, under paragraph 394 of the United Provinces, Police Regulation. [Art. 4.]

89. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in British India (excluding Coorg and Assam) or in Mysore, which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifty rupees.—Duty reduced to one anna. [Art. 5.]

90. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in Coorg, which is being prepared for the production of, or actually produces, coffee, tea, rubber, cardamom, fibre, paddy, or any other agricultural product, where the advance given under such agreement does not exceed fifty rupees—Duty reduced to six annas. [Art. 5.]

91. Kabuliyat executed by a Ghatwal of any of the 52 Sarkar Panchaki and Be Panchaki Ghats, or of the 186 Zamindari Panchaki Ghats in the district of Bankura in Bengal—Duty reduced to the

amount payable in respect of a conveyance for a consideration equal to the amount or value of the average annual rent reserved. [Art. 35.]

92. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

93. [Deleted. See now No. 135.]

94. Agreement between creditor and debtor to refer their claims to arbitration made in the Central Provinces in the course of conciliation proceedings approved by the Local Government, and the award made in virtue of such agreement. [Arts. 5, 12.]

95. Authority in writing (general or special) authorising an agent to appear and plead under section 41 of the United Provinces Village Panchayat Act, 1920 (U. P. Act VI 1920) or under section 24 of the Madras Village Courts Act, 1888 (Madras Act I of 1889). [Art. 48.]

96. Lease of a fishery granted by the Government in Assam. [Art. 35.]

97. Agreement or counterpart of an agreement entered into by the owner of a "token" animal and the Government in pursuance of any rules for the time being in force under section 30 of the Punjab Military Transport Act, 1916 (Punjab Act I of 1916). [Arts. 5, 25.]

98. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

a. Added by Notification No. 1, dated 4-1-1936

a. Inserted by Notification No. 7, dated 10-11-1934.

b. Inserted by Notification No. 9, dated 30-3-1935.



99. Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.

[Art. 40.]

100. Instrument executed by, or on behalf of, or in favour of the Trustees for the Development of the City of Rangoon, in respect of immovable property vested in them under sub-section (1) or sub-section (3) of section 38 of the Rangoon Development Trust Act, 1920, or exchanged for any such immovable property or purchased from the revenues of such immovable property in cases where but for this exemption the Trustees for the Development of the City of Rangoon would be liable to pay the duty chargeable in respect of such instrument.

<sup>a</sup>101. Instrument of entry as an Advocate or Vakil of the High Court of Judicature at Lahore of a pleader of the first grade, who has, as such pleader, paid stamp duty aggregating Rs. 1,000 or more for certificates issued or renewed in his favour under section 7 of the Legal Practitioners' Act, 1879 (XVIII of 1879).

[Art. 30.]

<sup>b</sup> 101A. Instrument of entry as an Advocate or Vakil of the Court of the Judicial Commissioner of Sind or of a pleader who has, as such pleader, paid fees aggregating Rs. 500 for certificates issued or renewed in his favour under the rules of that Court. [Art. 30.]

<sup>a</sup>102. Instrument of entry as an Advocate or Vakil of the High Court of Judicature at Lahore, of a pleader of the first grade who has, as such pleader, paid for certificates issued or renewed in his favour under section 7 of the Legal Practitioners' Act, 1879 (XVIII of 1879), stamp-duty aggregating more than Rs. 500 but less than Rs. 1,000—Duty reduced to the sum which together with the aggregate stamp-duty already paid shall make up Rs. 1,000. [Art. 30.]

a. *Substituted* by Notification No. 4, dated 15-2-1936.

b. *Inserted* by Notification No. 4, dated 15-2-1936.

<sup>a</sup> 102A. Instrument of entry as an Advocate or Vakil of the Court of the Judicial Commissioner of Sind who has, as such pleader, paid fees aggregating less than Rs. 500 under the rules of that Court—Duty reduced to the sum which together with the aggregate amount already paid shall make up Rs. 500.

[Art. 30.]

103. Instrument of transfer of Government Stock registered in the book debt account. [Art. 62.]

104. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923).

[Art. 55.]

105. Decision or award of the Registrar of Co-operative Societies for the Central Provinces and the award of arbitrators in any dispute in which a co-operative society in British India is a party.

[Art. 12.]

<sup>a</sup>105A. Certificate of sale granted to the purchaser of any property sold by public auction by a Registrar of Co-operative Societies in the Madras Presidency—Duty reduced to the amount of duty chargeable on a similar certificate granted by a Civil or Revenue Court.

(Art. 23.)

106 & 107. [Deleted. See now Nos. 136 and 137.]

108. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]

109. In the United Provinces and the Provinces of Assam and Burma, a mortgage-deed being a collateral or auxiliary or additional security or being by way of further assurance where the principal or primary security is duly stamped, in any case in which the sum secured is in excess of Rs. 20,000—Duty reduced to the amount of duty which would be chargeable under Article 40 (c) of the

a. *Inserted* by Notification No. 11, dated 20-6-1936.

b. *Substituted* by Notification No. 5, dated 15-2-1936.



First Schedule to the Indian Stamp Act, 1899, if the sum secured were Rs. 20,000. [Art. 40.]

110. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance—Duty reduced to Rs. 20 in the Presidency of Bombay, to Rs. 15 in the Presidency of Madras or in the Province of the Punjab and to Rs. 10 in the Presidency of Bengal, the Central Provinces and the Province of Bihar and Orissa provide that the duty paid on the principal or primary security exceeds the amount specified for that presidency or province.

[Art. 40.]

111. [Deleted. See now No. 139.]

112. Instrument cancelling a Will.

[Art. 17.]

113. Renewal of any of the Foreshore securities issued by the Trustees of the Port of Bombay under the provisions of section 30 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879.)

<sup>b</sup>114. Indemnity bond executed in pursuance of paragraph 8 of the Royal Air Force Instruction (India), No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph thereof. [Art. 34.]

115. Mortgage-deed securing the repayment of a loan advanced or to be advanced under the Madras State Aid to Industries Act, 1922 (Madras Act V of 1923) <sup>a</sup>[or the Bombay State Aid to Small Industries Rules, 1935], to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees. [Art. 40.]

116. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

117. [Deleted. See now No. 140.]

<sup>b</sup>118. Whereas payment has been made to the Government of Bengal of a sum equivalent to the aggregate duty with which the 91,989 share certificates forming the original issue of shares of the Reserve Bank of India, numbered B1

a. Added by Notification No. 12, dated 28-11-1936.

b. Inserted by Notification No. 12, dated 24-8-1935.

to B27942, C1 to C23390, D1 to D23000, M1 to M14000, and R1 to R3157, and bearing the date 26th day of March 1935, were chargeable under the Indian Stamp Act, 1899 (II of 1899).

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the said Act the Governor-General in Council is pleased to remit the said duty. [Art. 19.]

### Additional Notifications.

In exercise of the powers conferred by cl. (a) of S. 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased—

119. To remit prospectively and retrospectively the duty chargeable under the said Act on security bonds executed by or by the sureties of persons against whom an order under sub-s. (1) of S. 2 of the Bengal Criminal Law Amendment Act, 1930 (Bengal Act VI of 1930) has been made in pursuance of the conditions on which such order has been or may be directed to be suspended or cancelled under sub-s. (1) of S. 10 of the last named Act. [Art. 57.]—No. 11, dated 15-6-1935.

120. To remit prospectively and retrospectively the duty chargeable under the said Act on transfers to Government of shares of the Reserve Bank of India under cl. (11) of S. 4 of the Reserve Bank of India Act, 1934 (II of 1934). [Art. 62.]—No. 8, dated 2-5-1936.

121. To remit the stamp duty chargeable under Arts. 23 and 62 of Sch. I to the said Act on instruments evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in cases—

(i) where at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or

(ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or

(iii) where the transfer takes place between two subsidiary companies of



each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company.

Provided that in each case a certificate is obtained by the parties from the officers appointed in this behalf by the Local Government concerned that the conditions above prescribed are fulfilled. Arts. 23, 62.]—No. 1, dated 16-1-1937.

No. 6, dated 14-8-1937.—In exercise of the powers conferred by cl. (a) of S. 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of all notifications issued from time to time under the said clause of the same section, to the extent that they relate to bills of exchange, promissory notes, bills of lading, letters of credit, policies of insurance, proxies receipts, the Central Government is pleased to reduce to the extent set forth in each case, the duties chargeable in British India <sup>a</sup>[including Berar] under the said Act in respect of the instruments hereinafter described under Nos. 1, 2 and 17, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described:—

122. <sup>b</sup>(1) Promissory note payable on demand to a certain person, and not to order or bearer, when such note is executed by an agriculturist, and is attested at the time of execution by a Village Registrar under S. 57 of the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879)—Duty reduced to one anna. [Art. 49.]

123. (2) Promissory note payable otherwise than on demand, and not payable at more than one year after date or sight, to a certain person, and not to order or bearer, when such note is executed by an agriculturist, and is attested at the time of execution by a Village Registrar under S. 57 of the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879)—Duty reduced to the amount chargeable under Art. 13 (b)

a. These words were added by Notification No. 1, dated 7-2-1942.

b. The number in the round bracket indicates the number of the item as originally given in the Notification.

of Sch. I of the Indian Stamp Act, 1899, on a bill of exchange for the same amount [Art. 49.]

124. (3) Receipt given by a person, for advances exceeding Rs. 20 received by him from the Provincial Government under the Agriculturists' Loans Act, 1884 (XII of 1884). [Art. 53.]

125. (4) Receipt given by an opium cultivator or his representative or by a lambardar or khattadar in the Benares Agency for money paid to him by the Central Government as an advance of the cultivation of opium. [Art. 53.]

126. (5) Receipt given by or on behalf of a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank. [Art. 53.]

127. (6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order. [Art. 53.]

128. (7) Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge. [Art. 53.]

129. (8) Receipt given by an officer of the Indian Post and Telegraph Department in respect of a sum paid to him by the Central Government as advance for the purchase of railway or steamer tickets. [Art. 53.]

130. (9) Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods; or both, or animals, or for any charges incidental to the conveyance thereof or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges. [Arts. 14, 53.]

131. (10) Receipt given by a Railway Company or Administration or an Inland Steamer Company, for money received by it from another Railway Company or Administration or Inland Steamer Com-



pany, or from a Tramway company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals. [Art. 53.]

132. (11) Receipt given for pension or allowances paid by the Central Government to an heir of a deceased non-commissioned <sup>a</sup>[or petty officer; soldier, sailor or airman of His Majesty's military, naval or air forces.] [Art. 53.]

133. (12) Bill of exchange drawn in Mysore, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India <sup>b</sup>[including Berar.] [Art. 13.]

134. (13) Receipt given for payment of interest on Government of India Promissory Notes. [Art. 53.]

135. (14) Receipt given by a gangman on a famine relief work in the Province of Bombay or Sind in respect of sums exceeding Rs. 20 paid to him on account of the wages of relief workers. [Art. 53.]

136. (15) Receipt or bill of lading issued by the Commercial Carrying Company, Limited, for the fare for the conveyance of passengers or goods or both or receipt given by the said Company for the refund of an overcharge made in respect of such fare. [Arts. 14, 53.]

137. (16) Receipt given for interest paid in British India on securities of the Mysore Darbar. [Art. 53.]

<sup>c</sup>138. (16A) Receipt given for interest paid in British India on all loans issued by the Travancore Government. [Art. 53.]

139. (17) Proxy empowering a person to vote at a meeting of creditors—Duty reduced to the rate chargeable on a proxy empowering a person to vote at any one meeting of members of an incorporated Company. [Art. 52.]

140. (18) A bill of exchange, promissory note, bill of lading, letter of credit,

a. These words were *substituted* by Notification No. 1, dated 15-2-1941.

b. These words were *added* by Notification No. 1, dated 7-2-1942.

c. Entry 138 was *substituted* by Notification No. 3, dated 17-2-1945.

policy of insurance, proxy or receipt executed in the areas mentioned in the Schedule hereto annexed in respect of which the stamp-duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with said law.

[Arts. 13, 14, 37, 47, 49, 52, 53]

<sup>a</sup>141. (19) Receipts granted by jagirdars on account of land revenue in Berar and not exempted from duty by clause (c), Art. 53 of Sch. I of the Stamp Act, 1899, if written in the receipt book prescribed by rules framed under sections 136 and 194 (j) of the Berar Land Revenue Code. [Art. 53.]

<sup>a</sup>142. (20) Receipt given by a Mahar or Jaglia in Berar in respect of a sum exceeding Rs. 20 paid to him on account of his salary. [Art. 53.]

#### SCHEDULE

##### *Areas.*

1. The Baluchistan Tribal Areas, namely—(a) the Kohlu Tahsil; (b) the Loralai District; (c) the Zhob District; (d) the Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely—(a) the Quetta District; (b) the Nasirabad Tahsil; (c) the Bolan, Nushki and Kachhi Railway District; (d) the Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch; the Civil Lines of Nowgong; and the Indore Residency Area, in the Central India Agency.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

a. Entries Nos. 141 and 142 were *inserted* by Notification No. 1, dated 7-2-1942.



10. Railway lands in States within the political charge of—(a) the Resident for Kolhapur and the Deccan States; (b) the Resident for Baroda and the Gujarat States; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

#### Miscellaneous Notifications.

In exercise of powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899) the Central Government is pleased—

143. To remit the duty chargeable on receipts executed within the area of the Ajmer Municipality and those parts of the Deoli Municipality which are situated in the District of Ajmer by the men of the late Mina Corps for the pay, allowances, pensions and gratuities. [Art. 53]—No. 7, dated 25-9-1937.

144. To remit so much if any of the duty chargeable in British India including Berar under clause (b) of Article 47-C of Schedule I on policies of insurance covering accidents to passengers travelling by air as exceeds one anna in each rupee of the amount of premium payable on the policy. [Art. 47]—No. 5, dated 12-3-1938 as amended by No. 2, dated 21-2-1942.

145. To reduce the duty chargeable on a bill of exchange made or drawn in and payable in British India including Berar where payable otherwise than on demand, but not more than one year after date or sight, to two annas for every one thousand rupees or part thereof of the amount of the bill. [Art. 13]—No. 1 dated 13-1-1940 as amended by No. 1, dated 7-2-1942.

146. To remit the duty chargeable on receipts executed by the personnel of the Nepalese contingent serving in British

India for their pay and allowances. [Art. 53]—No. 3, dated 27-7-1940.

147. To exempt from stamp duty policies of insurance of goods against war risks issued in accordance with the War Risks (Goods) Insurance Scheme established under the war Risks (Goods) Insurance Ordinance, 1940. [Art. 47]—No. 11-W. R. 1/40, dated 14-9-1940.

148. To reduce, with effect from the 13th January 1940, the duty chargeable on a promissory note made or drawn in and payable in British India including Berar where payable otherwise than on demand, but not more than one year after date or sight, to two annas for every one thousand rupees or part thereof of the amount of the promissory note. [Art. 49]—No. 5, dated 23-11-1940 as amended by No. 1, dated 7-2-1942.

149. To reduce the duty chargeable on a bill of exchange or a promissory note made or drawn in British India including Berar and payable in the areas mentioned in the Schedule hereto attached where payable otherwise than on demand, but not more than one year after date or sight, to two annas for every one thousand rupees or part thereof of the amount of the bill or the promissory note. [Arts. 13, 49.]

#### SCHEDULE

##### *Areas.*

1. The Baluchistan Tribal Areas, namely—(a) the Kohlu Tahsil; (b) the Loralai District; (c) the Zhob District; (d) the Dalbandin Tahsil in Chagai District; (e) the Marri and Bugti Country.

2. The Baluchistan Leased Areas, namely—(a) the Quetta District; (b) the Nasirabad Tahsil; (c) the Bolan, Nushki and Kachhi Railway District; (d) the Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch, the Civil Lines of Nowgong, and the Indore Residency Area in the Central India Agency and the Bhopal Agency Area.



5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of—(a) the Resident for Kolhapur and the Deccan States ; (b) the Resident for Baroda and the Gujarat States ; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in the States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area, and Wadi Jagir.

13. The Gilgit Sub-division.

—No. 2, dated 22-3-1941.

150. To reduce the duty chargeable on a proxy empowering a policy-holder of an insurance company to vote at a meeting of the policy-holders of the said company to be held for the election of directors, to two annas. [Art. 52]—No. 5, dated 13-8-1941.

151. To remit the duty chargeable on receipts for their pay executed by prisoners of war confined in British India. [Art. 53.]—No. 6, dated 22-11-1941.

152. To remit the duty chargeable on a promissory note when made or drawn in the province of Madras in respect of loans granted by the Government of Madras to persons whose houses may be rendered uninhabitable by enemy action. [Art. 49]—No. 3, dated 7-3-1942.

153. To reduce the duty chargeable under Article 34 of Schedule I on agreements in form I. A. F. X.-1904 executed in the Chief Commissioners' Provinces by parents or guardians of boys seeking admission to the King George's Royal Indian Military Schools at Jhelum, Jullunder and Ajmer, to eight annas. [Art. 34—No. 4, dated 11-9-1943.]

154. To remit the duty chargeable on receipts for their maintenance allowances executed by internees and Parolees confined in Internment Camps and Parole Centres in British India. [Art. 53.] No. 1, D1- 29-1-'44.

155. To remit the duty chargeable on receipts for pay and allowances drawn to the members of the Chinese Seamen's War-time Service Corps since its formation. [Art. 53.]—No. 2, dated 29-4-1944.

156. To remit the duty chargeable on receipts for advances of pay drawn and allowances received locally by Commissioned Officers, Viceroy's Commissioned Officers and Warrant Officers of His Majesty's Military forces and civilian personnel paid from Defence Services Estimates in British India who are on the war system of pay accounting : Provided that in the case of Commissioned Officers and Civilian Gazetted Officers the concession shall be admissible only when they are authorised to draw advances on personal cheque books. [Art. 53.]—No. 5, dated 3-6-1944 as amended by No. 7, dated 5-8-1944.

157. To remit, with effect from the 1st July 1944, the duty chargeable on the following documents made in connexion with compensation for loss or injury suffered in the explosions which took place in the City of Bombay on the 14th April 1944, or in the consequential fires, namely—(1) the documents executed in accordance with the form set out in the Third Schedule to the Bombay Explosion (Compensation) Ordinance, 1944 (XXXII of 1944) ; (2) letters of subrogation executed by the insured in favour of the insurers in respect of claims under marine and miscellaneous insurance policies ; (3) waiver or assignment of the subrogated



rights executed by the insurers in favour of the Governor-General in Council

—No. 6, dated 29-9-1944.

158. To remit the duty chargeable on receipts for their pay and allowances executed by all enrolled personnel of the Defence of India Units serving in field service areas who are on the war system of pay accounting. [Art. 53.]—No. 8, dated 9-9-1944.

159. To remit the duty chargeable on receipts for advances of pay drawn and allowances received locally including travelling allowance by Commissioned Officers, Viceroy's Commissioned Officers and Warrant Officers of and civilian personnel serving with His Majesty's Air Forces in British India who are on the war system of pay accounting. [Art. 53.]—No. 6, dated 12-5-1945, superseding No. 9, dated 9-9-1944.

160. To remit the duty chargeable on receipts for advances of pay drawn and allowances received locally by Commissioned and Warrant Officers and Midshipmen of the Royal Indian Navy and its Reserves and Civilian personnel paid from Defence Services Estimates in British India who are authorised to draw advances on personal cheque books or who are serving in field service areas or in ships operating in seas which are declared to be open to the same degree of risk as field service areas. [Art. 53.]—No. 10, dated 9-9-1944.

161. To remit prospectively and retrospectively the duty chargeable on receipts for pay and allowances drawn by the personnel of the Civil Pioneer Force while on field service in British India. [Art. 53.] No. 12, dated 25-11-1944.

162. To remit the duty chargeable on an agreement, a bond or a security bond executed in the Province of Delhi in favour of the Anjuman Wazifa Sadat-wa-Momineen, Aligarh by or on behalf of the holder of a stipend awarded by the said Anjuman. [Arts. 5, 15, 57.] No. 14, dated 30-12-1944.

163. To remit prospectively and retrospectively the duty chargeable on receipts for all payments made by the

Government of the North-West Frontier Province to tribesmen on account of 'Rukhsatana' [Art. 53.]—No. 23, dated 30-9-1944.

164. To remit the duty chargeable on receipts for pay and allowances drawn by the personnel of No. 1 Unit of the United Provinces, Civil Pioneer Force during the period from August 1942 to March 1943. [Art. 53.]—No. 2, dated 10-2-1945.

165. To remit prospectively and retrospectively the duty chargeable on receipts for their pay and allowances executed by the staff of the Bengal and Assam Railway who are not enrolled in the Defence of India units but are employed in field service areas and are paid under the War System of pay accounting. [Art. 53.]—No. 4, dated 24-3-1945, as amended by No. 7, dated 2-6-1945.

166. To remit the duty chargeable on the following receipts, namely, receipts which under the orders of the Government of Assam a non-gazetted servant of the Government of Assam in that Province is required to give for his pay in a pay-book specially maintained in that behalf. [Art. 53.]—No. 5, dated 31-3-1945.

167. To remit the duty chargeable on all receipts for payments of amounts exceeding Rs. 20 made to personnel of the Assam Civil Porter Corps who are not enrolled in Defence of India units but are employed in field service areas during the period from 1st January 1943 to the 31st December 1945. [Art. 53.]—No. 1-Camp., dated 26-1-1946.

168. To remit, with effect from the 1st June 1944, the duty chargeable on receipts for the pay and allowances of non-commissioned officers and men of the 1st and 2nd Mahsud Battalions. [Art. 53.]—No. 1, dated 9-11-1946.

169. To remit the duty chargeable on powers of attorney executed by ex-members of the Defence Services or their eligible heirs or dependants, in favour of their agents or representatives for the purpose of representing them at the hearing of appeals under the Pensions Appeal Tribunals Rules, 1945, in the



Provinces of Delhi, Ajmer-Merwara and Coorg. [Art. 48.]—No. 2 dated 16-11-1946.

170. To remit the duty chargeable on receipts issued by an Air Transport Company for the fare for the conveyance, passengers or goods, or both, or given to such Company for the refund of an over-charge made in respect of such fare. [Art. 53.]—No. 3 dated 21-12-1946.

171. To remit the duty chargeable on certified copies of forms of Decision, Orders, and Statements of reasons of the Pensions Appeal Tribunals, India, constituted under Rules 6 and 7 of the Pensions Appeal Tribunals Rules, 1945. [Art. 24.]—No. 1, dated 8-3-1947.

172. To remit, with effect from the 1st April 1947, the duty chargeable on receipt executed in pursuance of the United Provinces Foodgrains Procurement Order, 1947. [Art. 53.]—No. 2, dated 17-5-1947.

173. To remit the stamp duty specified in column II of the Schedule given below, chargeable on the sale deeds executed in favour of the Embassy of the United States of America in India in respect of the properties specified in column I thereof. [Art. 23.]

#### SCHEDULE.

I	II	Rs.
11, Harding Avenue .. ..	.. ..	6,525
10, Ratendone Road .. ..	.. ..	4,875
14, Ratendone Road .. ..	.. ..	3,225
16, Ratendone Road .. ..	.. ..	3,000

—No. 1, dated 15-5-1948.

174. To remit with effect from the 1st April 1948 the duty chargeable on receipts for payments of privy purses made to the Rulers of the Indian States which have been merged in any of the provinces of India. [Art. 53.]—No. 2, dated 25-9-1948.

175. To remit the duty chargeable in the Centrally Administered areas of Delhi, Ajmer-Merwara, Coorg and Panth Piploda in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan. [Art. 34.]—No. 3, dated 23-10-1948.

176. To remit retrospectively the stamp duty charged on the sale deed dated the 12th April 1948 executed in favour of the Embassy of the United States of America in India in respect of the house property at 17, Prithviraj Road, New Delhi. [Art. 23.]—No. 4, dated 30-10-1948.

177. To remit retrospectively the stamp duty charged on the lease deed dated 1st March 1948 executed by the Embassy of the Union of Soviet Socialist Republics in India in favour of His Highness the Maharaja of Travancore, [Art. 35.]—No. 5, dated 27-11-1948.

178. To remit retrospectively the stamp duty charged on the sale deed dated the 27th October 1948 executed in favour of the Embassy of the United States of America in India in respect of the house property at 26, Ratendone Road, New Delhi. [Art. 23.]—No. 6, dated 11-12-1948.

179. To remit from the 1st June 1948, the whole of the stamp duty on the following instruments executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948), namely :—

Item.	Scope.
(1) Bills of exchange, cheques, promissory notes, bills of lading letters of credit, policies of insurance, proxies and receipts.	In all the provinces including the Chief Commissioner's Provinces.
(2) Instruments other than those specified in item (1).	In the Chief Commissioner's, Provinces.

—No. 1, dated 29-1-1949.

180. To remit retrospectively the stamp duty charged on the sale deed dated the 11th January 1949 executed in favour of the Embassy of the United States of America in Indian in respect of the house property situated at No. 25, Prithviraj Road, New Delhi. [Art. 23.]—No. 2, dated 9-4-1949.

181. To remit the duty chargeable in the Centrally administered areas of Delhi,



Ajmer-Merwara, Coorg and Panth Piploda in respect of surety bonds executed in connection with the receipt of special advances of pay by displaced Government servants, who have migrated from Pakistan. [Arts. 15, 57.]  
—No. 3, dated 23-4-1949.

182. To remit, with effect from the 1st April 1949, the duty chargeable on receipts executed in pursuance of the United Provinces Foodgrains Procure-

ment Order, 1949. [Art. 53.]—No. 4, dated 23-4-1949.

183. To remit retrospectively the stamp duty charged on the sale deed dated the 20th May 1949, executed in favour of the Embassy of the United States of America in India in respect of the house property at 25A, Prithviraj Road, New Delhi. [Art. 23.]—No. 6, dated 11-6-1949.

### (I.-A.) ASSAM.

### (II.) BENGAL.

#### ADDITIONAL NOTIFICATION.

119. In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Assam are pleased to direct that the duty chargeable under the said Act in respect of indemnity bonds executed in connection with the receipts of pensions by persons who have migrated into the province of Assam from Pakistan shall be remitted. [Art. 34.]—No. B. P. 85-47-27, dated 20-12-1948.

Of the Item Nos. 118 and the Schedule contained in the Government of India, Finance Department (Central Revenues), Stamps Notification No. 6, dated 12th September 1931 as amended from time to time, the following Item numbers are applicable to Bengal, namely—

1, 2, 5, 32, 33, 34, 35, 38, 40, 41(1), 42, 44, 48, 54, 59, 60, 61, 62, 65, 66, 67, 70, 71, 72, 73, 73A, 74, 75, 76, 78, 81, 84, 85, 86, 88, 89, 91, 92, 98, 99, 103, 104, 105, 108, 110, 112, 113, 114, 116, 118 and Schedule.

In the said Notification of the Government of India insert the following Item numbers, namely—

“38A. In exercise of the power conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor is pleased to reduce the duty chargeable under the Said Act, on bonds executed under the Tobacco

(Excise Duty) Rules, 1943, for any amount exceeding Rs. 1,000 to Rs. 10.” [Art. 15.]—Govt. of Bengal, Revenue Department, Order No. 9669-St., dated 16-7-1943.

“42A. Receipt given by a student for refund of an amount exceeding Rs. 20 of tuition fees, made to him by his school or college authorities on his being granted a free or half-free studentship.” [Art. 53.]—Govt. of Bengal Notification No. 7064-St., dated 14-5-1943.

In the said Notification of the Government of India insert below Item No. 71 the following note, namely—

“Bonds executed by contractors for securing exemption from security deposit and earnest money or from earnest money alone are exempt from stamp duty.” [Art. 15.]—Govt. of Bengal, Revenue Department, order No. 1340-St., dated 28-2-1943.

#### Additional Notifications.

In exercise of the power conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor is pleased—

119. To remit the duty chargeable on all instruments in the nature of an agreement or a memorandum of an agreement furnished to, or made or made or entered into with the Department of Communications and Works of the Government of Bengal in the Matter of laying of pipe-lines along, across or



under roads within the Province vested in the Crown. [Art. 5.]—Govt. of Bengal Revenue Department, Notification No. 103868-St., dated 23-9-1939.

120. To remit in the whole of Bengal the duty with which any agreement executed by a forest villager for rendering service in the Forest Department in lieu of the privilege of being granted service lands for cultivation in Reserved Forests, is chargeable under the Act. [Art. 5.]—Govt. of Bengal, Revenue Department, Notification No. 269-T.-R., dated 7-6-1940.

121. To reduce the duty chargeable on declarations accompanying the return of election expenses lodged under sub-rule (1) of Rule 7 of the Bengal Legislative Assembly and the Bengal Council Electoral (Election Expenses and Election Petitions) Rules, 1935, in respect of a person nominated as a candidate at an election, where such declarations are made by the candidate and his election agent at a primary election to choose an electoral college in the Railway Trade Union Constituency of the Bengal Legislative Assembly, from Rs. 2 to Re. 1 for each declaration. [Art. 4.]—Govt. of Bengal, Revenue Department, Notification No. 9419-St., dated 21-9-1940.

122. To remit the duty chargeable on agreements executed in Bengal by nominees of Government servants stationed in "threatened areas" undertaking to repay to the Provincial Government the amount which may be found due to the Crown on settlement of accounts relating to the Government servants employed under the Government of India and other Provincial Governments and Administrations in British India and by their nominees.—Govt. of Bengal, Revenue Department, Notification No. 6207-St., dated 26-4-1943.

123. To remit the stamp duty chargeable on bonds executed by persons specified in the schedule below for loans granted to them by the Provincial Government

as a measure of relief and rehabilitation. [Art. 15.]

#### THE SCHEDULE.

(1) Weavers. (2) Silk Reeler and Rearers. (3) Potters. (4) Fishermen. (5) Braziers. (6) Blacksmiths. (7) Carpenters. (8) Cobblers. (9) Papermakers. (10) Makers of cane and bamboo baskets and the like. (11) Button makers. (12) Workers in conch-shell.

—Govt. of Bengal, Revenue Departmental Order No. 463-St., dated 8-1-1945.

124. To remit the duty chargeable on mortgage deeds executed by persons reduced to penury as a result of the economic distress prevailing in the year 1943 for securing the repayment of interest-free loans up to a limit of Rs. 100 (Rupees one hundred) in each case received by them from the Provincial Government for the purpose of building dwelling houses on their homestead lands. [Art. 40.]—No. 3005-R. dated 26-2-1946.

125. To remit in the whole of Bengal the duty chargeable on a lease (Kabuli-yat) referred to in section 18 of the Bengal Tanks Improvement Act, 1939 (Bengal Act XV of 1939), and executed by the lessee in favour of the lessor-authorised person where such authorised person is the Collector. [Art. 35.]  
—No. 5378-Taxn., dated 3-4-1946.

126. To remit the stamp duty chargeable on powers of attorney executed by any person in Bengal by whom an appeal may be brought under the Pensions Appeal, Tribunal Rules appended to the resolution of the Government of India in the War Department No. 1770, dated the 19th November 1945, published in the Gazette of India, Extraordinary, of the same date, or by the eligible heir or dependant of such person in Bengal in favour of any person for representing him at such appeal before the Pensions Appeal Tribunal constituted under the said rules. [Art. 48.]

—No. 5458-Taxn., dated 3-4-1946.



## (II.-A.) WEST BENGAL.

## Additional Notifications.

In exercise of the power conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor is pleased :—

127. To remit in the whole of West Bengal the duty chargeable on a bond when executed by a refugee for advance of loans received from the Provincial Government for purposes of house-building or for the purchase of cattle, agricultural implements, merchandise for starting business, tools, raw materials and the like. [Art. 15.]

*Explanation.*—In this notification “Refugee” means a person who has migrated into West Bengal for reasons of safety in apprehension of disturbances endangering person or property in his usual place of residence in Eastern Pakistan.—No. . 579 F.T., dated 24-4-1948.

128. To remit in the whole of West Bengal, the duty chargeable on all unstamped or insufficiently stamped agreements between the employer and the employee, executed under section 18 of the Indian Emigration Act, 1922 (VII of 1922), in the office of the Protector of Emigrants at Calcutta prior to the 7th day of September 1948. [Art. 5.]

—No. 1626 F.T., dated 4-10-1948.

129. To remit the duty chargeable in the province of West Bengal in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan.—[Art. 34.]

—No. 1849 F.T., dated 18-11-1948

## (III) BIHAR.

Of the Item Nos. 118 and the Schedule contained in the Government of India, Finance Department (Central Revenues), Stamps Notification No. 6, dated the 12th September 1931 as amended from time to time, the following Item numbers are applicable to Bihar, namely—

1, 5, 30, 40, 41 (1), 42, 48, 50, 54, 59, 60, 61, 62, 68 (d), (e), (f), (g) and (i), 71, 72,

73, 73-A, 74, 75, 76, 78, 81, 84, 85, 86, 89, 92, 98, 99, 103, 104, 105, 108, 110, 112, 114, and 116.

## Additional Notifications.

119. In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act 1899 (II of 1899), and in supersession of all previous notifications on the subject issued from time to time under the said clause of the said section, in so far as they apply to Bihar and relate to instruments other than bills of exchange, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts the Governor of Bihar is pleased to reduce to the extent set forth below against the instrument, the duty agreements chargeable under the said Act in respect of any instrument of the following description:—

Instrument not being a bill of exchange promissory note, bill of lading, letter of credit, policy of insurance, proxy or receipt executed in the areas mentioned in the schedule hereto annexed in respect of which the stamp duty with which it is chargeable under the stamp law for the time being in force in the said areas has been paid in accordance with the said law—Duty, being the difference between the duty chargeable in Bihar on the date of the receipt of the instrument and the duty already paid in the said areas, or if the amount so paid exceeds the duty chargeable in Bihar, then no duty.

## SCHEDULE

## Areas.

1. The Baluchistan Tribal Areas, namely—(a) the Kohlu Tahsil ; (b) the Loralai District ; (c) the Zhob District ; (d) Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely—(a) the Quetta District ; (b) the Nasirabad Tahsil ; (c) the Bolan, Nushki and Kachi Railway District ; (d) the Nushki Tahsil in the Chagai District.



3. The District of Abu.
4. The Cantonments of Mhow and Neemuch ; the Civil Lines of Nowgong ; and the Indore Residency area, in the Central India Agency.
5. The Baroda Cantonment.
6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.
7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.
8. The Civil and Military Station of Bangalore.
9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.
10. Railway lands in States within the political charge of—(a) the Resident for Kolhapur and the Deccan States ; (b) the Resident for Baroda and Gujarat States ; and (c) the Resident for the States of Western India ; over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.
11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States , over which the Crown Representative exercises jurisdiction.
12. The Kolhapur Residency Area.  
—Govt. of Bihar, Finance Department Notification No. 3318-F., dated 22-3-1945.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor of Bihar is pleased :—

120. To remit the duty chargeable in a power of attorney executed by the appellant under the Pensions Appeal Tribunals Rules, 1945, in favour of a person appointed to conduct the appeal on behalf of the appellant. [Art. 48.]

—No. 2424-F., dated 8-3-1946.

121. To remit stamp duty chargeable under Article 34 of Schedule 1A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar

Act VI of 1937), on indemnity bonds for missing scrips of stock and shares held by refugees who immediately prior to the 15th of August 1947 were residents of the West Punjab, the North-West Frontier Province, Sind, Baluchistan or the East Pakistan.

This notification shall remain, in force from the 15th August 1947 to the 31st October 1948, both days inclusive. [Art. 34.]—No. 12543-F., dated 18-10-1948.

122. To remit the stamp duty chargeable under clause (a) of Article 30 of Schedule 1A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on entry as an Advocate on the roll of any High Court under the Indian Bar Councils Act, 1926, by such refugee lawyers from Pakistan as may seek enrolment as advocates in the High Court of judicature at Patna during the years 1948 to 1950.

*Explanation.*—For the purpose of this notification the word “refugee” means—

(i) any person who has since the 15th day of August 1947, entered the Province of Bihar, having left his residence in Pakistan on account of civil disturbances or fear of such disturbances, or

(ii) any person who had his residence in Pakistan and had entered the Province of Bihar but was unable to go back due to civil disturbances or fear of such disturbances. [Art. 30.]

—No. 13991-F., dated 4-11-1948.

123. To remit the stamp duty chargeable under Article 34 of Schedule 1A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a refugee in connection with loans made by the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

2. This notification shall be deemed to have come into force with effect from the 1st June 1948.

*Explanation.*—For the purpose of this notification, the word “refugee” means—

(i) any person who has since the 15th day of August, 1947, entered the Pro-



vince of Bihar, having left his residence in Pakistan on account of civil disturbances or fear of such disturbances, or

(ii) any person who has his residence in Pakistan and had entered the Province of Bihar but was unable to go back due to civil disturbances. [Art. 34.]

—No. 706-F. dated 15-1-1949.

124. To remit the stamp duty chargeable under Article 34 of Schedule 1A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937) on any document executed by a refugee in connection with an indemnity bond for pension.

2. This notification shall be deemed to have come into force with effect from the 23rd October 1948.

*Explanation.*—For the purpose of this notification, the word “refugee” means—

(i) any person who has since the 15th day of August 1947, entered the Province of Bihar, having left his residence in Pakistan on account of Civil Disturbances or fear of such disturbances, or

(ii) any person who had residence in Pakistan and had entered the Province of Bihar but was unable to go back due to Civil disturbances. [Art. 34.]

—No. 2084-F. dated 7-2-1949.

#### (IV.) BOMBAY.

##### REVENUE DEPARTMENT.

*Bombay Castle, 8th January 1941.*

No. 4298 /33.—In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No. 6, dated 12th September 1931, in so far as it applies to the Province of Bombay, and all previous notifications issued from time to time under the said clause of the said section the Government of Bombay is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under numbers 7, 18, 33, 44, 46, 52 and to remit the duties so chargeable in respect of instruments of the other clause hereinafter described :—

##### A.—LAND REVENUE.

###### GENERAL.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not :

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

2. Agreement of the kind described in the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 43.

[Art. 5]

3. Instruments executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment of any land, or interest in land, on the security of which any such loan is made to his tenant.

4. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land revenue therefor, executed under the Bombay Land Revenue Code, 1879 (Bom. Act V of 1879), or any rules made under that Act. [Art. 5.]

5. Lease granted under Rule 56 of the Rules published by the Government of Bombay under the Bombay Land Revenue Code, 1879 (Bom. Act V of 1879). [Art. 35.]

6. Lease granted by the Government under rules made under section 32 of the



Indian Forest Act, 1927 (XVI of 1927), or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the Province of Bombay, namely:—Ambit, Ghatghar, Kumshed, Lohali, Kotul, Pachnai, Panjare, Samrad, Shinganwadi and Uddavane. [Art. 35.]

7. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the Province of Bombay agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished—Duty reduced to four annas. [Art. 5.]

8. Instrument executed by an Inamdar in the Province of Bombay whereby he undertakes to suspend or remit rent due from a tenant or tenants in consideration of a suspension or remission granted by the Government in respect of his own judi or quit rent. [Art. 5.]

9. Instrument executed by a landlord in the Province of Bombay whereby he agrees to remit rent due from a tenant in consideration of a remission granted by the Government in respect of his own rent. [Art. 5.]

#### B.—OPIUM EXCISE AND HEMP DRUGS.

10. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government. [Arts. 15, 57.]

11. Agreement or memorandum of agreement made by a raiyat or by middleman (lambardar or khattadar) for the cultivation of the poppy for the Government. [Art. 5.]

12. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

[Art. 48.]

13. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government. [Art. 57.]

#### C.—FOREST DEPARTMENT.

14. Agreement or security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in British India. [Arts. 5, 57.]

15. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a forest vesting in the Crown: and also the following instruments:—

(i) Agreement for the felling, conversion, collection and transport of forest produce;

(ii) Agreement for the felling, collection, removal and purchase of timber, firewood, etc.;

(iii) Agreement for the collection, removal and purchase of minor forest produce;

(iv) Agreement for the cutting, removal and purchase of grass;

(v) Agreement for the cutting, collection, pressing and storage of grass;

(vi) Agreement for the grazing of cattle;

(vii) Agreement for the manufacture and purchase of minor forest produce;

(viii) Agreement for the purchase and resale to the public of fire wood;

(ix) Agreement for the lease of forest land;

(x) Agreement for the construction of road and buildings;

(xi) Agreement for the supply of clothing articles for forest subordinates;

(xii) Agreement for leasing private buildings and land for Government Officers, depots, residences of Government servants and other purposes of a like nature. [Arts. 5, 35.]

#### D.—SCHOLARSHIPS, STIPENDS, ETC.

16. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]



17. Security bond taken under the authority of Government from a military medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from the surety of any such students. [Art. 57.]

#### E.—EDUCATIONAL INSTITUTIONS.

18. Trust deed other than that referred to in item 18A entered into in compliance with the rules for the time being in force in the Province of Bombay regulating grants-in-aid made by the Government for building purposes to schools and colleges in the Province—Duty reduced to the amount payable in respect of a bond for like amount or value or to Rupees 15 whichever shall be less. [Art. 64.] [As amended by Notification No. 4298/33 dated, 1-6-1948.]

18A. Trust deed entered into in compliance with the rules for the time being in force in the Province of Bombay regulating grants-in-aid made by Government for building purposes for the Backward Class Hostels in the Provinces. [Art. 64.] [Norfn. No. 4298/33 dated 1-6-1948.]

#### F.—MEDICAL DEPARTMENT.

19. Agreement executed by an in-door patient at a Government hospital in the Province of Bombay or his friend or relative for the payment of hospital fees and other hospital charges for the treatment of such a patient. [Art. 5.]

#### G.—POST AND TELEGRAPHS. DEPARTMENTS.

20. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the post-master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

#### H.—RAILWAYS AND INLAND STEAMER COMPANIES.

21. Agreement made with a Railway Company or Administration or an Inland

Steamer Company for the conveyance of goods. [Art. 5.]

22. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

23. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcel rate or at goods rate namely: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles. [Arts. 5, 35.]

24. Agreement made with a Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Central Government under sub-section (2) of that section. [Art. 5.]

#### J.—GOVERNMENT OFFICERS

##### AND CONTRACTORS.

25. Agreement paper passed by a contractor of the Supply and Transport Corps. where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

26. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with a Supply and Transport Officer by a contractor. [Art. 5.]

27. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government securities or in cash. [Art. 5.]

28. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution



of any work entrusted to him by or for the due performance of any contract with—

(a) the Ordnance Department, or  
 (b) the Army Clothing Department, or  
 (c) the Military Farms Department, or  
 (d) the Opium Department, or  
 (e) the Forest Department, or  
 (f) the State Railway Department, or  
 (g) the Public Works Department, or  
 any other administrative Department empowered to execute public works. [Arts. 5, 57.]

29. Instrument furnished to or made or entered into with any of the Departments mentioned in item 28 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department. [Art. 40.]

30. Mortgage-deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

31. Instrument of reconveyance of mortgaged property executed on behalf of Government in favour of any person who is or has been in the Civil or Military employ of the Crown on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

32. Instrument of reconveyance executed on behalf of Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

33. Agreement which has been or may be entered into in compliance with the rules prescribed in appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental

funds with private banks or firms or such other rules for that purpose as may hereafter be in force.—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rupees 5 whichever shall be less.

34. Mortgage-deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle or a typewriter. [Art. 5, 40.]

35. Agreement executed by an officer of Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

36. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908), by any officer or soldier actually serving the Crown in a military capacity authorising any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

37. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or any renewed security issued in lieu thereof. [Art. 48.]

38. Power-of-attorney furnished to a relative, servant or dependent under the Dekkhan Agriculturists' Relief Act, 1879 (XVI of 1879), section 68. [Art. 48.]

39. Copy of an instrument which a Village Registrar has to deliver to a party under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), Section 58. [Art. 24.]

40. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. [Arts. 23, 33.]

41. Instrument of exchange executed by a private person where land is given



by him for public purposes in exchange for other land granted to him by Government. [Art. 31.]

42. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the Province of Bombay. [Art. 62.]

43. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras, or the Central Provinces and Berar Provincial Co-operative Bank, Limited, Nagpur.  
[Art. 62.]

44. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or more persons than one as co-owners, and whether in one or more blocks and situated in the Province of Bombay which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom, or cinchona, where the advance given under agreement does not exceed fifty rupees.—Duty reduced to one anna.  
[Art. 5.]

45. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of the Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.  
[Art. 62.]

46. Attested instrument evidencing an agreement relating to the hypothecation of tangible movable property except claims such as claims on life insurance policies, goodwill, outstandings, debts, claims for arrears of rent, benefit of executory contract and share in partnership, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of Schedule I to the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instru-

ment; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

47. Unattested instrument evidencing an agreement relating to the hypothecation of tangible moveable property except claims such as claims on life insurance policies, goodwill, outstandings, debts, claims for arrears of rent, benefit of executory contract and share in partnership where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

48. Instrument of transfer of *Government Stock* registered in the book debt account. [Art. 62.]

49. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

50. Decision or award of the arbitrators in any dispute in which a Co-operative Society in the Province of Bombay is a party. [Art. 12.]

51. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]

52. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance.—Duty reduced to Rupees 20 provided that the duty paid on the principal or primary security exceeds the amount of Rs. 20. [Art. 40.]

53. Instrument cancelling a Will.  
[Art. 17.]

54. Renewal of any of the Fore-shore securities issued by the Trustees of the Port of Bombay under the provisions of section 30 of the Bombay Port Trust Act, 1879 (Bom. Act VI of 1879),

55. Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India No. 33 of 1935) by a non-entitled person undertaking passenger flight in accordance with clause (iii) of paragraph 7 thereof.  
[Art. 34.]



56. Mortgage-deed securing the repayment of a loan advanced or to be advanced under the Bombay State-Aid to Small Industries Rules, 1935, to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees.

[Art. 40.]

57. Agreement or memorandum of an agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

58. Certificate of shares of the Reserve Bank of India, Nos. B-1 to B-27942, C-1 to C-23890, D-1 to D-23000, M-1 to M-14000 and R-1 to R-3157, dated the 26th March 1935. [Art. 19.]

59. Agreement executed by a tenant of the Development Department Chawls. [Art. 5.]

60. Transfers to Government of shares of the Reserve Bank of India under clause 11 of section 4 of the Reserve Bank of India Act, 1934 (II of 1934), duty remitted prospectively and retrospectively. [Art. 62.]

61. The stamp duty chargeable under Articles 23 and 62 of schedule I to the Indian Stamp Act, 1899 (II of 1899), on instruments evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, is remitted in cases—

(i) where at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or

(ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or

(iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company :

Provided that in each case a certificate is obtained by the parties from the officer appointed in this behalf by the Provincial Government that the conditions above prescribed are fulfilled. (Arts. 23, 62.)

*Note.*—The Government of Bombay is pleased to appoint the Registrar of Companies, Bombay, as the Officer empowered to issue the certificate that the conditions prescribed above are fulfilled.

62. Agreement executed by cultivators in connection with credit sales of seeds not exceeding Rs. 50 in value financed from the Personal Ledger Account of the Director of Agriculture.

63. Deeds evidencing transfer of debentures floated by the Bombay Provincial Co-operative Land Mortgage Bank, Limited, Bombay. (Art. 62.)

64. Instrument executed in the areas mentioned in the Schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with the said law—Duty reduced to the amount of duty chargeable under Schedule I of the Stamp Act, 1899 (II of 1899), on a document of the like description executed in the Province of Bombay minus the amount, if any, paid on such instrument in the said areas.

## SCHEDULE.

### AREAS.

1. The Baluchistan Tribal Areas, namely—
  - (a) The Kohlu Tahsil.
  - (b) The Loralai, District.
  - (c) The Zhob District.
  - (d) Dalbandin Tahsil in Chagai District.
2. The Baluchistan Leased Areas, namely—
  - (a) The Quetta District.
  - (b) The Nasirabad Tahsil.
  - (c) The Bolan, Nushki and Kachhi Railway District.
  - (d) The Nushki Tahsil in the Chagai District.
3. The District of Abu.
4. The Cantonments of Mhow and Neemuch ; the Civil Lines of Nowgong ; and the Indore Residency Area, in the Central India Agency.
5. The Baroda Cantonment.



6. The Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station at Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of—

(a) the Resident for Kolhapur and the Deccan States ;

(b) the Resident for Baroda and the Gujarat States ; and

(c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

#### Additional Notifications.

In exercise of the powers conferred by cl. (a) of S. 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased—

65. To remit the stamp duty chargeable in respect of the agreements executed by cultivators in connection with credit sales of seeds not exceeding Rs. 50 in value financed from the Personal Ledger Account of the Director of Agriculture. [Art. 5.]—Government of Bom., Revenue Department Notification No. 9463, dated 7-12-1937.

66. To remit the duty chargeable on—

(1) Agreements or Memoranda of Agreements relating to the sale of Government security, or of a share in an incorporated company or other body corporate, and

(2) notes or memoranda sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal or any stock or marketable security exceeding in value twenty rupees or of a Government security ; in respect of the contracts for the 1938 May Settlement effected between 28th and 30th March 1938 (both days inclusive), through a stock exchange recognized under the Bombay Securities Contracts Control Act, 1925, entries relating to which are made in a clearance list submitted to the clearing house of such stock exchange in accordance with the rules under the said Act. [Arts. 5, 43.]—Govt. of Bom., F. D. Notification No. 9326/7110-A, dated 31-3-1938.

67. To remit, in the whole of the Province of Bombay, the duty chargeable under Article 57, in Schedule I, on security bonds executed by or on behalf of officers or servants of a society registered or deemed to be registered under the Bombay Co-operative Societies Act, 1925 (Bom. Act VII of 1925), in favour of the society. [Art. 57]—Govt. of Bom. R. D. Notification No. 7599, D/- 3-7-1942.

68. To direct that the amount of duties payable in the case of issues by the Tata Iron and Steel Company Limited, Bombay, of the marketable securities specified in the Schedule hereto appended shall be consolidated into the sum of Rs. 1,25,887-8-0 ; and to remit the duty chargeable on further marketable securities, issued in renewal of the said marketable securities, in the same terms whether by consolidation, sub-division or otherwise.

#### SCHEDULE.

Bearer deposit certificates, transferable by delivery, of the total value of Rs. 83,92,500 to be issued on and after the 10th August 1942, in satisfaction of the additional dividends of Rs. 12 per Ordinary and Rs. 86 per Deferred share and of the following denominations, namely—Rs. 12, bearing serial Nos. OI-1 to OI-15000 ; Rs. 60, bearing serial Nos. OV-1 to OV-67000 ; and Rs. 86, bearing serial Nos. D-1 to D-48750.—



Govt. of Bom. R. D. Notification No. 7731 /39, dated 4-8-1942.

69. To remit, in the whole of the Province of Bombay, the duty chargeable on affidavits made before Magistrates in the Province of Bombay by the parents or guardians of Scheduled Caste students in respect of the said students' change in name. [Art. 4.]—Govt. of Bom. R. D. Notification No. 8391 /39, dated 12-3-1943.

70. To reduce, in the whole of the Province of Bombay, the duty chargeable under Art. 23 in Sch. I on transfers of the stock certificates issued under S. 110DD of the City of Bombay Municipal Act, 1888, to twelve annas for every Rs. 100 or part thereof of the value of the stock certificates. [Art. 23.]—Govt. of Bom. R. D. Notification No. 8393 /39, dated 19-1-1944.

71. To remit with retrospective effect from the 8th January 1941, the duty chargeable in respect of instruments hypothecating policies of life assurances in favour of Government, under the provisions of the Rules specified in the Schedule hereto annexed. [Art. 40.]

#### SCHEDULE.

Rule 20 of the Bombay General Provident Fund Rules (1936).

Rule 19 of the Contributory Provident Fund Rules (Bombay) 1934).

Rule 21 of the General Provident Fund (Superior Civil Services) Rules (1936).

Rule 13 of the Secretary of States Services (General Provident Fund) Rules (1943).

Rule 16 of the Indian Civil Service (Non-European Members) Provident Fund Rules (1930).

Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules (1943).

Rule 21 of the General Provident Fund (General Services) Rules (1934).

Rule 19 of the Contributory Provident Fund Rules (India) (1931).—Govt. of Bom. R. D. Notification No. 4298 /33, D/- 10-2-1945 superseding Notification No. 4298 /33, D/- 6-6-1944.

72. To remit in the whole of the Province of Bombay the duty chargeable on bonds required to be executed by cultivators or holders of agricultural land to whom a subsidy or tagai loan is granted for the construction or improvement of wells or tanks in pursuance of the schemes for such construction or improvement sanctioned in Government Resolutions in the Revenue Department No. 8832 /39, dated the 30th November 1943 and No. 10174 /39, dated the 8th June 1944. [Art. 15.]—Govt. of Bom. R. D. Notification No. 8832 /39, D/- 24-3-1945.

73. To remit in the whole of the Province of Bombay the surcharge on stamp duties leviable under the Bombay Increase of Stamp Duties Act, 1943, on bonds executed—(i) under the Tobacco (Excise Duty) Rules, 1943, during the period commencing on the 1st January 1944 and ending with the 27th February 1944; (ii) under the Central Excise Rules, 1944, during the period commencing on the 28th February 1944 and ending with the 28th February 1945. [Art. 15.]—Govt. of Bom. R. D. Notification No. 7733 /39, dated 13-6-1945.

74. To remit with effect from 28th February 1944 in the whole of the Province of Bombay, so much of the duty chargeable under Art. 15 in Sch. I, on a bond executed under the Central Excise Rules, 1944 as is in excess of ten rupees. [Art. 15.]—Govt. of Bom. R. D. Notification No. 7733 /39 (a), D/- 13-6-1945, superseding Govt. Notification in the R. D. No. 7733 /39, D/- 14-12-1944.

75. To remit, in the whole of the Province of Bombay, the duty chargeable under Article 48 in Schedule I to the said Act, on the power of attorney mentioned in the second proviso to section 67 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. Act XXVIII of 1939). [Art. 48.]—No. 947 /45 d/- 3-12-1945.

76. To remit, in the whole of the Province of Bombay, the duty chargeable under Article 5 (c) in Schedule I to the



said Act, on agreements executed under Rule 90-A of the Bombay Primary Education Rules, 1924, by the manager or managers of class A schools. [Art. 5.]—No. 4298/33, dated 4-3-1946.

77. To remit, in the whole of the Province of Bombay, the duty chargeable under Article 48 in Schedule I to the said Act, on powers of attorney executed by appellants as defined in the Pensions Appeal Tribunals Rules, 1945, in favour of persons appointed for the purpose of representing them at the hearing of appeals made under the said rules to the Pensions Appeal Tribunals. [Art. 48.]—No. 1589/45 dated 12-6-1946.

78. To remit in the whole of the Province of Bombay, the duty chargeable on instruments other than those falling within items 57 and 59 in List 1 in the Seventh Schedule to the Government of India Act, 1935, executed by or on behalf of any village panchayat incorporated under the Bombay Village Panchayats Act, 1933.—No. 2589/45 dated 27-8-1946.

79. To remit in the whole of the Province of Bombay the duty chargeable under Article 5 (c) in Schedule I to the said Act in respect of Agreements executed by cultivators for supply of boring machines to take bores in their wells under the scheme sanctioned in Government Resolution, Reconstruction Department, No. 9984/39, dated the 4th March 1946. [Art. 5.]—No. 9984/39 dated 17-10-1946.

80. To remit the duty chargeable in respect of tenancy agreements executed by tenants of military hutments in the Province of Bombay. [Art. 5.]—No. 4298/33, dated 8-12-1947.

81. To remit, in the whole of the Province of Bombay, the duty chargeable under Article 5 (bb) in Schedule I to the said Act on an agreement or a memorandum of an agreement relating

to the purchase or sale of cotton, an entry relating to which is required to be made in a clearance list described in Article 20-B in Schedule I to the said Act. [Art. 5.]—No. 4298/33 dated 1-4-1948.

82. To remit for a period of twelve months from 1st January 1948, in the whole of the Province of Bombay the duties chargeable on letters of indemnity under Article 5 (c) and on indemnity bonds under Article 34 in Schedule I to the said Act, executed by persons for obtaining duplicate copies of such scrips of stock and shares of an incorporated company as have been destroyed or damaged in the disturbances which took place in the said area following the assassination of Mahatma Gandhi. [Arts. 5, 34.]—No. 4298/33 dated 18-10-1948.

83. To reduce the duty chargeable under Article 30 in Schedule I to the said Act, in respect of an entry as an advocate, vakil or attorney in the roll of the High Court of Judicature at Bombay, of a person who holds a sanad of the High Court of an Indian State specified in the Schedule to the Indian States (Application of Laws) Order, 1948, permitting him to practise as a legal practitioner in the said High Court, to the amount chargeable under the said Article minus the amount if any, paid by such person in respect of the sanad under the corresponding law in force in the Indian State concerned.

The notification shall remain in force up to the 15th August 1949. [Art. 30.]—No. 9368/45, dated 29-11-1948.

84. To remit the duty chargeable in the whole of the Province of Bombay in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan. [Art. 34.]—No. 1589/45, dated 21-1-1949.

#### (V.) CENTRAL PROVINCES AND BERAR.

S. R. D. Notification No. 822/470/VIII. dated 16-9-1941.

Under cl. (a) of sec. 9, Indian Stamp Act, 1899 (II of 1899), and in superses-

sion of all previous notifications issued thereunder, the Provincial Government has remitted the stamp duties on instruments included in Schedule I below and



reduced to the extent set forth in each case, the stamp duties included in Schedule II below, chargeable in Central Provinces and /for Berar under the said Act :—

### SCHEDULE I

1. Lease or counterpart thereof executed at the time of settlement made directly by the Provincial Government with the existing occupant of the land, whether a zamindar or a tenant, and whether self-cultivating or not: Provided that no fine or premium is paid in consideration of the lease. [Arts. 25, 35.]

2. Instrument executed for the purpose of securing the repayment of a loan made or to be made under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment, of any land or interest in land on the security of which any such loan is made to his tenant.

3. Conveyance by endorsement of rights secured by an instrument known as a *satta*.—[Art. 23.]

4. Agreement and security bond required to be executed under the rules to regulate the training and appointment in the Subordinate Forest Service, by a student and his surety, previous to his entry into the Imperial Forest College, Dehra Dun, or the Forest school at Balaghat. (Arts. 5, 57.)

5. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest; and also the following instruments :—(i) contract for the collection of minor produce, barks, etc.; (ii) contract for felling and removing trees; (iii) contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area; (iv) contract for the purchase of timber or firewood to be felled or cut departmentally; (v) contract of the usufruct of trees and topes; (vi) contract for the felling or cutting and

purchase of timber or firewood; (vii) *Kancha* or grazing lease; (viii) agreement for felling and conversion of timber; (ix) agreement for right to collect seigniorage on minor produce brought for sale by hill tribes; (x) agreement for cultivation under the taungya system in reserved or protected forests; (xi) agreement for hunting, shooting or fishing in reserved or protected forests. (Arts. 5, 23.)

6. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by the Provincial Government. [Arts. 5, 15, 57.]

7. Indentures by way of mortgage executed by Managers of Aided Institutions in consideration of building grants received from the Provincial Government [Art. 40.]

8. Letter which a person depositing money in a Post Office Savings Bank as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose is required to address to the Post-master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

9. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

10. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

11. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the Railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half-parcels rates or at goods rates, namely, fresh fish, fruits, vegetables, bazar baskets,



bread, meat, ice and other perishable articles. [Arts. 5, 34.]

12. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railway Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Federal Railway Authority under sub-section (2) of that section. [Art. 5.]

13. Agreement papers passed by a contractor of the Royal Indian Army Service Corps where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

14. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an officer of the Royal Indian Army Service Corps by a contractor. [Art. 5.]

15. Agreement or declaration by which a tender made to an officer of the Royal Indian Army Service Corps is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash. [Art. 5.]

16. Instrument in the nature of a memorandum, agreement or security bond furnished to, or made or entered into by, a contractor for the execution of any work entrusted to him, by or for the due performance of any contract with—

(a) the Indian Army Corps Ordnance, or

(b) the Ordnance and Clothing Factories, or

(c) the Military Department, or

(d) the Opium Department, or

(e) the State Railway Department, or

(f) the Forest Department, or

(g) the Public Works Department, or any other administrative department empowered to execute public works, or

(h) the Indian Stores Department. [Arts. 5, 57.]

17. Instrument furnished to or made or entered into with any of the departments, corps and factories mentioned in item 16 by a contractor under which the due performance of any contract is

secured by the deposit of money or of Government or other securities: and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such department, corps or factory. [Art. 40.]

18. Mortgage-deed executed by an officer of the Crown in Civil or Military employ for securing the repayment of an advance received by him from the Provincial Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40]

19. Instrument of reconveyance of mortgaged property executed by the Provincial Government in favour of any person who is or has been in the Civil or Military employ of the Crown on the repayment of an advance received by him from the Provincial Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

20. Agreement executed by an officer of the Crown relating to the repayment of an advance received by him from the Provincial Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

21. Instrument of reconveyance executed by the Provincial Government in respect of property mortgaged by an officer of the Crown, or his suerty as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

22. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (V of 1908), by any officer or soldier actually serving the Crown in a military capacity authorizing any person to sue or defend in his stead in a Civil Court. [Art. 48.]

23. Letter of authority or power-of-attorney executed for the sole purpose of authorizing one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or



on any renewed security issued in lieu thereof. [Art. 48.]

24. Sanad of jagir or other instrument conveying land granted to an individual by the Crown otherwise than for a pecuniary consideration. [Arts. 23, 33.]

25. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Crown. [Art. 31.]

26. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the Central Provinces and Berar.

[Art. 62.]

27. Deed evidencing transfer of any debenture floated by the Central Provinces and Berar Provincial Co-operative Bank, Ltd., Nagpur. [Art. 62.]

28. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of the Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

29. Agreement between creditor and debtor to refer their claims to arbitration made in the Central Provinces and Berar in the course of conciliation proceedings approved by the Provincial Government and the award made in virtue of such agreement. [Art. 5.]

30. Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

31. Instrument of transfer of Government stock registered in the book debt account. [Art. 62.]

32. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

33. Decision or award of the Registrar of Co-operative Societies for the

Central Provinces and Berar and the award of arbitrators in any dispute in which a co-operative society in the Central Provinces and Berar is a party. [Art. 12.]

34. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). Art. 5.]

35. Instrument cancelling a will.

[Art. 17.]

36. Deed of gift of immovable property executed in favour of the chairman of the managing committee or the trustees of an educational institution recognized by the Provincial Government as a *Vidya Mandir* or established under any law regulating such institutions.

[Art. 33.]

37. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

38. Instruments evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, chargeable with stamp duty under Articles 23 and 62 of Schedule I to the Indian Stamp Act, 1899, in cases— (i) where at least 90 per cent of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or (ii) where the transfer takes place between a parent company of a subsidiary company one of which is the beneficial owner of not less than 90 per cent of the issued share capital of the other, or (iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent of the issued share capital is in the beneficial ownership of a common parent company: Provided that in each case a certificate is obtained by the parties from the officer appointed in this behalf by the Provincial Government concerned that the conditions above prescribed are fulfilled. [Arts. 23, 62.]

38A. Indemnity bond required to be executed under Rule 105 of the Central Provinces and Berar Financial Rules or under Article 960 of the Civil Service



Regulations for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners.

[Art. 34.]—S. R. D. Notification No. 663/604/VIII, dated 8-8-1942.

38B. Agreement for the cancellation of the original assignment of an insurance policy in favour of the wife, prescribed by paragraph 1 of Appendix G to the Central Provinces General Provident Fund Rules. [Art. 5.]—S. R. D. Notification No. 690/230/VIII, dated 19-8-1942.

38C Service bond executed by a ploughman on Government farms. [Art 15.]—S. R. D. Notification No. 760/179/VIII, dated 1-10-1942.

38D. Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by the Anjuman Wazifa Sadat-wa-Momineen, Aligarh. [Arts. 5, 15, 57.] S. R. D. Notification No. 149/996/VIII-42, dated 3-3-1943.

38E. Copies of entries in register books of the following instruments given by a registering officer under section 57 of the Indian Registration Act, 1908 (XVI of 1908), to a co-operative society registered under the Co-operative Societies Act, 1912 (II of 1912), namely :—(a) Instruments executed by or in favour of any co-operative society. (b) Instruments executed by any officer or member of a co-operative society and relating to the business thereof. [Art, 24.]—S. R. D. Notification No. 1164 C. R./165/VIII, dated 17-11-1943.

38F. \* \* \*

38G. Mortgage deed or agreement executed by servant of the Crown for securing the payment of an advance received by him from Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. (This amendment shall take effect from the 27th April 1945.) [Art. 5, 40.]—No. 66-1093-VIII, dated 23-1-1946.

*For Central Provinces only.*

39. Bail-bond executed by a surety to produce a person on whom a bailable warrant of arrest has been issued under

section 20 (3) of the Central Provinces Land Revenue Act, 1917. [Art. 15.]

40. Copy or extract certified by a patwari to be a true copy of or a true extract from records or papers which patwaris are required to prepare or keep by any rule made by the Provincial Government under section 227 (2) (d) of the Central Provinces Land Revenue Act, 1917 (II of 1917), where the copy or extract is furnished by a patwari to a malguzar or tenant of or in the village with which the copy or extract is concerned. [Art. 24.]

*For Berar only.*

41. Agreement respecting the occupancy of land, whether surveyed or not and the payment of land revenue therefor, executed under the Berar Land Revenue Code or any rules made under that Code. [Art. 5.]

## SCHEDULE II.

*For Central Provinces and Berar.*

1. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the desposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 5, whichever shall be less. [Art. 5.]

2. Agreement executed for service or for performance of work in any estate not less than 10 acres in extent, whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in the Central Provinces and Berar which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under such agreement does not exceed fifty rupees—Duty reduced to one anna. [Art. 5.]

3. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced

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ced or to be advanced by way of loan or an existing or future debt—Duty reduced to the amount chargeable on a bill of exchange under Article 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument, and to half that amount if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

4. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance—Duty reduced to Rs. 10. where the duty paid on the principal or primary security exceeds that amount. [Art. 40.]

5. Every instrument other than a bill of exchange, promissory note, bill of lading, letter of credit, policy of insurance proxy or receipt executed in the areas mentioned in the schedule hereto annexed in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with the said law—Duty reduced to the difference between the duty chargeable in Central Provinces and Berar on the date of its receipt and the duty already paid in the said areas, if the former exceeds the latter, and to nothing in other cases.

#### SCHEDULE.

(1) The Baluchistan Tribal Areas, namely—(a) The Kohlu tahsil. (b) The Loralai district. (c) The Zhob district. (d) The Dalbandin tahsil in Chagai district.

(2) The Baluchistan Leased Areas, namely—(a) The Quetta district. (b) The Nasirabad tahsil. (c) The Bolan, Nushki and Kachhi Railway district. (d) The Nushki tahsil in the Chagai district.

(3) The district of Abu.

(4) The Cantonments of Mhow and Neemuch; the Civil Lines of Nowgong; and the Indore Residency area, in the Central India Agency.

(5) The Baroda Cantonment.

(6) Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

(7) The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

(8) The Civil and Military station of Bangalore.

(9) Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

(10) Railway lands in State within the political charge of—(a) the Resident for Kolhapur and the Deccan States; (b) the Resident for Baroda and the Gujarat States; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

(11) Railway lines in Jammu and Kashmir and in States within the political charge of Resident for the Punjab States over which the Crown Representative exercises jurisdiction.

(12) The Kolhapur Residency Area.

6. Security bonds executed by parents or guardians of boys who are admitted to King George's Indian Military School, Jhelum, Jullunder and Ajmer—Duty reduced to Re. 0-8-0 (annas eight) only. [Art. 57.]—S. R. D. Notification No. 261-165-VIII, dated 21-4-1943.

NOTE.—Government has also sanctioned remission of admission fee levied on the aforesaid instruments when presented for Collectors' opinion under S. 31 of the Indian Stamp Act, 1899.

7. Bonds executed under the Central Excise Duty Rules, 1944—Duty reduced to Rs. 10 (ten) where the duty payable on a bond exceeds that amount. [Art. 15.]—S. R. D. Notification No. 380-362-VIII, dated 17-6-1943 as amended by No. 450-417-VIII, dated 10-6-1944.



**Additional Notifications.**

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Provincial Government is pleased—

42. To remit the duty chargeable on joint agreement and security bond required to be executed by a student and his surety, previous to his admission to the Central Provinces and Berar Pre-cadet Training School. [Arts. 5, 57.]—S. R. D. Notification No. 29-C. R.-7-VIII, dated 19-1-1943.

43. To remit the duty chargeable on agreements executed in the Central Provinces and Berar by Government servants stationed in threatened areas and their nominees undertaking to repay on demand to the Provincial Government the amount which may be found due to the Crown on settlement of account relating to the Government servant concerned and similar agreements executed in the Central Provinces and Berar by Government servants employed under the Government of India and other Provincial Governments and administrations in British India and by their nominees. [Art. 5.]—S. R. D. Notification No. 105-34-VIII-C. R., dated 19-2-1943.

44. To remit the duty chargeable on agreements executed in the Central Provinces and Berar by employees of the Bengal-Nagpur Railway stationed in threatened areas and their nominees undertaking to repay on demand to the said Railway the amount which may be found due to it on settlement of account relating to the employee concerned. [Art. 5.]—S. R. D. Notification No. 393-C. R.-89-VIII, dated 14-6-1943.

45. To remit the stamp duty on sipurd-namas in Civil, Revenue and Criminal cases. [Art. 57.]—No. 800-866-VIII of 44, dated 23-10-1945.

46. To remit the stamp duty on Public Works Department leases granting the right to collect the tolls on ferries. [Art. 35.]—No. 105-C. R.-3-A-VIII dated 30-1-1946.

47. To remit the stamp duty on a

power of attorney executed in favour of his agent or representative by a person who brings an appeal under the Pensions Appeal Tribunals Rules, 1945, published with the Government of India (War Department), Resolution No 1770. dated the 19th November 1945. [Art. 48.]—No. 343-144-VIII, dated 29-4-1946.

48. To remit the stamp duty payable under Article 15 of Schedule I-A to the said Act, on an agreement bond required to be executed by or on behalf of a student of the College of Agriculture, Nagpur, who is not the holder of a scholarship or stipend awarded by the Provincial Government. [Art. 15.]—No. 507-206-VIII, dated 28-6-1946.

49. To remit the stamp duty payable under Article 58, read with Article 15, of Schedule I-A to the said Act, on a trust-deed creating a trust of a sum of Rs. 50,000 (fifty thousand) donated to the Provincial Government for making provision for the external and surgical treatment of eye diseases in the Main Hospital at Yeotmal executed by Mr. Pralhad Madhoba Ruikar, Izardar of Manza, taluq and district Yeotmal. [Art. 15, 58.]—No. 1208-C. R.-46-VIII, dated 23-11-1946.

50. To remit the stamp duty payable under Art. 57, read with Article, 15, of Schedule I-A to the said Act, on a security bond required to be executed by a Government servant agreeing to repay and advance granted for purchase of foodgrains to another Government servant in the event of the latter Government servant failing to repay the advance granted to him. [Arts. 15, 57.]—No. 401-C. R.-55-VIII, dated 17-3-1948.

51. To remit, for a period of two years from the date of this notification, the stamp duty leviable under Article 30 of Sch. I-A of the said Act, on an instrument of entry as an Advocate of the High Court of Judicature at Nagpur in respect of those Advocates from the Pakistan territory who have practised as such in their respective Provinces for a period of three years. [Art. 30.]—No. 129-VIII. dated 21-1-1949.



## EAST PUNJAB.

## (VI.) MADRAS.

R. D. Notification No. 13, dated 17th  
December 1938.

After E. Punjab,

In exercise of the powers conferred by clause (a) of Section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of all previous notifications issued from time to time under the said clause of the said section, in so far as they relate to the Province of Madras (hereinafter referred to as the said Province) except the notification of the Government of India in the Finance Department (Central Revenues) No. 6, Stamps, dated the 14th August 1937, as subsequently amended, the Government of Madras are hereby pleased to reduce, to the extent set forth in each case, the duties chargeable in the said Province under the said Act in respect of the instruments hereinafter described under Nos. 30, 39, 42, 49, 51, 59, 71, 72, 85 and 86 and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described:—

## A.—LAND REVENUE.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not:

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

2. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment of any land, or interest in land, on the security of which any such loan is made to his tenant.

3. Patta granted by an officer of the Government in the said Province to a holder of land under a ryotwari settlement. [Art. 35.]

4. Instruments conveying land <sup>a</sup>[or buildings or both] in the said Province granted by the Government to an individual for a pecuniary consideration.

[Art. 23.]

## B.—OPIUM, EXCISE AND HEMP DRUGS.

5. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

[Arts. 15, 57.]

6. Agreement or memorandum of agreement made by a raiyat or a middleman (lambardar or khattadar) for the cultivation of the poppy for the Government. [Art. 5.]

7. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

[Art. 48.]

8. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government. [Art. 57.]

9. Agreement or memorandum of agreement for the cultivation of the hemp plant made by a cultivator in the said Province. [Art. 5.]

## C.—FOREST DEPARTMENT.

10. Agreement or security bond required to be executed under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in British India. (Arts. 5, 57.)

a. Substituted by G. O. Ms. No. 639, Revenue, dated 20-3-1948.

a. G. O. 2953 Revenue, dated 12-12-1941, B. P. Misc. 666, dated 10-3-1942.



11. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest ; and also the following instruments :—

(i) Contract for the collection of minor produce, barks, etc. ;

(ii) Contract for felling and removing trees ;

(iii) Contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area ;

(iv) Contract for the purchase of timber or firewood to be felled or cut departmentally ;

(v) Contract of the usufruct of trees and topes ;

(vi) Contract for the felling or cutting and purchase of timber or firewood ;

(vii) Kancha or grazing lease ;

(viii) Agreement for felling and conversion of timber ;

(ix) Agreement for right to collect seinorage on minor produce brought for sale by hill tribes ;

(x) Agreement for cultivation under the taung-ya system in reserved or protected forests ;

(xi) Agreement for hunting, shooting or fishing in reserved or protected forests ;

(xii) Agreement for the sale or protection of sandalwood trees growing on patta lands. [Arts. 5, 23.]

#### D.—SCHOLARSHIPS, STIPENDS, ETC.

12. Agreement, bond or security bond, required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]

13. Security bond taken under the authority of the Government from a Military Medical student of the Assistant Surgeon Branch of the Indian Medical Department or from a woman stipendiary of the Government School of Indian Medicine, Madras, or from the surety of any such student or woman stipendiary. [Art. 57.]

14. Agreement or security bond required to be executed by a student or his sureties previous to his entry into the Madras Veterinary College. [Arts. 5, 57.]

#### E.—EDUCATIONAL INSTITUTIONS.

15. Instrument executed in favour of Government by the Managing Authority of an Educational Institution in the said Province aided by Government, with the object of securing by hypothecation of land and buildings belonging to the institution, that grants in aid to the institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the institution is defective or unsatisfactory. [Art. 40.]

#### F.—POSTS AND TELEGRAPHS

##### DEPARTMENT.

16. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

#### G.—RAILWAYS AND INLAND STEAMER COMPANIES.

17. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

18. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or company from any claim for damages in case of accident or injury. [Arts. 4, 34.]

19. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcels rates or at goods rates, namely fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles. [Arts. 5, 34.]

20. Agreement made with the Railway Company or Administration which pur-



ports to limit the responsibility of the company or Administration as declared by the Indian Railway Act, 1890 (IX of 1890), section 72, sub-section (1) and is in a form approved by the Governor-General in Council under sub-section (2) of that section. [Art. 5.]

#### J.—GOVERNMENT OFFICERS AND CONTRACTORS.

21. Agreement paper passed by a contractor of the Royal Indian Army Service Corps where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

22. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with an officer of the Royal Indian Army Service Corps by a contractor. [Art. 5.]

23. Agreement or declaration by which a tender made to an officer of the Royal Indian Army Service Corps is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash. [Art. 5.]

24. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him, by or for the due performance of any contract with—

(a) the Indian Army Ordnance Corps Department,

(b) the Ordnance and Clothing Factories, or

(c) the Military Farms Department, or

(d) the Opium Department, or

(e) the Forest Department,

(f) the State Railway Department, or

(g) the Public Works Department, or any other administration department empowered to execute public works, or

(h) the Revenue Department in the said Province in respect of minor irrigation works contracts. [Arts. 5, 57.]

25. Agreement and security bond executed by contractors in respect of village *chavadies* and cattle pounds in the said Province. [Arts. 5, 57.]

#### REDUCTIONS AND REMISSIONS (MADRAS)

26. Instrument furnished to or made or entered into with any of the Departments Corps and Factories mentioned in item 25 by a contractor under which due performance of any contract is secured by the deposit of money or of Government or other securities; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department, Corps or Factory. [Art. 40.]

27. Mortgage-deed executed by a person in the Civil or Military Service of the Crown for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

28. Instrument of re-conveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military Service of the Crown on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

29. Instrument of re-conveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.

[Art. 54.]

30. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India of regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force.—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 5 whichever shall be less.

31. Mortgage-deed or agreement executed by an Officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. [Arts. 5, 40.]



32. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

33. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908) by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

34. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

35. Sanad or Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. [Arts. 23, 33.]

36. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. [Art. 31.]

37. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the said Province. [Art. 62.]

38. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras, or the Central Provinces and Berar Provincial Co-operative Bank, Ltd., Nagpur. [Art. 62]

39. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in the said Province or in Mysore, which is being prepared for the production of,

or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifteen rupees—Duty reduced to one anna. [Art. 5.]

40. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of the Indian Companies, 1913 (VII of 1913) which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

41. Authority in writing (general or special) authorising an agent to appear and plead under section 24 of the Madras Village Courts Act, 1888 (Madras Act I of 1889). [Art. 48.]

42. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt—Duty reduced to the amount chargeable on a bill of exchange under Article <sup>a</sup>[No. 13 (a)] of Schedule I of the Stamp Act, 1899, for the amount secured if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

43. Unattested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

44. Instrument of transfer of Government Stock registered in the book debt account. [Art. 62.]

45. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

a. G. O. Ms. 1935 Rev., 22-8-41; B. P. Mis. 2472, 5-9-41.



46. Award of the arbitrators in any dispute in which a co-operative society in the said Province is a party. [Art. 12.]

47. Declarations in the prescribed form accompanying the return of election expenses of candidates at elections to the Provincial and Central Legislatures [Art. 4.]

48. Muchalikas and pattas (lease-deeds) for amounts less than Rs. 5 (Rupees five) in each case relating to the usufruct of trees leased by Local Bodies under Rule 10 of the rules published with L. S. G. Notification No. 92 at pages 36-38 of Part I-A of the Fort St. George Gazette, dated 31st January 1933. [Art. 35.]

49. Certificate of sale granted to the purchaser of any property sold by public auction by a Registrar of Co-operative Societies in the said Province—Duty reduced to the amount of duty chargeable on a similar certificate granted by a Civil or Revenue Court. [Art. 23.]

50. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]

51. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance—Duty reduced to Rs. 15 provided that the duty paid on the principal or primary security exceeds the amount specified. [Art. 40.]

52. Instrument cancelling a Will. [Art. 17.]

53. Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof. [Art. 34.]

54. Mortgage-deed securing the repayment of a loan advanced or to be advanced under the Madras State Aid to Industries Act, 1922 (Madras Act V of 1923), to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees. [Art. 40.]

55. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

56. Certificates of shares of the Reserve Bank of India, Nos. B-1 to B-27942, C-1 to C-23890, D-1 to D-23000, M-1 to M-14000 and R-1 to R-3157, dated the 26th March 1935. [Art. 19.]

57. Transfer to Government of shares of the Reserve Bank of India under clause (ii) of section 4 of the Reserve Bank of India Act, 1934 (II of 1934). [Art. 62.]

58. Instrument evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in a case where (i) at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or (ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or (iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company ;

Provided that a certificate is obtained by the parties to the instrument from the officer appointed in this behalf by the Government of Madras that the conditions above prescribed are fulfilled. [Arts. 23, 62.]

a[59. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp law for the time being in force in the said areas has been paid in accordance with the said law and in respect of which a higher duty becomes chargeable in the said areas and the amount of duty chargeable in this Province.

60. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force

a. G. O. Mis. 877, Rev., 4th April 1940; B. P. 44, Press, 24th April 1940.



in the said areas is equal to or higher than the duty chargeable on such instrument in this Province and such duty has been in accordance with the said law.]

61. Bond executed by an evacuee from outside India for the repayment of such sum or sums as have been or may, in future, be expended by the Government whether in cash or otherwise for his maintenance and accommodation while in India or for the maintenance and accommodation of any persons dependent on him as their parent or guardian. [Art. 15].—G. O. Ms. 390, Revenue, 12-2-1942.

63. Sale certificates issued under subsection (5) of section 38 of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864). [Art. 18].—G. O. Ms. 2190, Revenue, 29-9-1942.

67. Bonds executed by persons taking custody of articles distrained under Rule 22 of the Rules under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932). [Art. 15].—G. O. Ms. 2417, Revenue, 24-10-1942.

72. Bonds executed under the Central Excise Rules, 1944.—Duty reduced to that payable in respect of customs bonds. [Art. 15].—G. O. Ms. 1732, Revenue, 13-5-1943, as amended by G. O. Ms. 809, Revenue, 19-4-1944.

77. Agreement made on behalf of the Governor of Madras with the owner of land on which the A. R. P. Wardens' Post has been or is proposed to be constructed, in case the owner agrees to forego claims to compensation on condition that when the A. R. P. Wardens' Post is no longer needed, either the Post is handed over to him, or if he so desires, the Post is removed and the land restored to its original condition at the cost of the Government of Madras. [Art. 5.]

78. Agreement made on behalf of the Governor of Madras with the owner of a building in which an A. R. P. Wardens' Post has been or is proposed to be established on condition that when the A. R. P. Wardens' Post is no longer

needed, structures such as baffle walls erected to protect the A. R. P. Wardens' Post are handed over to the owner free of charge, or if he so desires the Post is removed and the building restored to its original condition at the cost of the Government of Madras. [Art. 5].—G. O. Ms. 2711, Revenue, 14-11-1943.

79. Agreements executed by authorised retail dealers under the provisions of the Madras Firewood Rationing Order, 1944, undertaking to abide by the provisions and directions made by or under the said Order. [Art. 5].—G. O. Ms. 498, Revenue, 11-3-1944.

82. Agreements executed by agents Appointed by the Collectors of Trichinopoly, Vizagapatam, Coimbatore, Nilgris, Ramnad, Tinnevely and South Kanara for the procurement of paddy and millets agreeing to abide by such conditions as may be prescribed by competent authority from time to time. [Art. 5].—G. O. Ms. 2462, Revenue, 14-12-1944.

83. Agreements made by the producers of food grains with an officer of the Government of Madras for the delivery of specified quantities of food grains when the crop is still on ground. [Art. 5].—G. O. Ms. 2519, Revenue, 27-12-1944.

84. Powers of attorney executed by ex-members of the Defence Services or their eligible heirs or dependants, in favour of their agents or representatives for the purpose of representing them at the hearing of their appeals under the Pensions Appeals Tribunals Rules, 1945. [Art. 48].—G. O. Ms. No. 265, Rev. (No. 86), dated 8-2-1946.

85. Instrument of partition relating to land held on revenue settlement for a period not exceeding forty-five years and paying the full assessment.—Duty reduced to the amount of duty chargeable on a Bottomry Bond for the amount equivalent to five times the annual revenue on the separated share or shares of the land. [Art. 38].—G. O. Ms. No. 2501, Rev. (No. 619), dated 30-10-1947.



86. All gifts or settlements for charitable or religious purposes—Duty reduced to one-half of the duty leviable on such instruments. [Arts. 28, 47(A).]—G. O. Ms. No. 2993, Rev. (No. 1372), dated 15-12-1948.

87. Agreements executed by ryots to run seed farms in furtherance of activities of the Agricultural Department. [Art. 4.]-G. O. Ms. No. 936, Rev. (No. 324), dated 24-4-1948.

88. Agreements executed by firms with the Government of Madras for the distribution of fertilizers to ryots in the said Province. [Art. 4.]-G. O. Ms. No. 1234, Rev. (No. 432), dated 24-5-1948.

89. Indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan. [Art. 29.]-G. O. Ms. No. 2587, Rev. (No. 1126), dated 3-11-1948.

90. Instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (Central Act XII of 1948).—G. O. Ms. No. 887, Rev. (No. 619), dated 2-4-1949.

91. Security bonds executed in connection with the scheme approved in G. O. No. 272, Education and Public Health, dated the 9th February 1948, by non-Muslim refugee students from Pakistan and their sureties. [Art. 46.] (This amendment shall be deemed to have come into force on 9-2-1948.)—G. O. Ms. No. 976, Rev. (No. 646), dated 9-4-1949.

92. Surety bonds executed in connection with the receipt of special advances of pay by displaced Government servants who have migrated from Pakistan. [Art. 13.]-G. O. Ms. No. 1500, Rev. (No. 1239), dated 7-6-1949.

#### SCHEDULE.

##### AREAS.

1. The Baluchistan Tribal Areas, namely: (a) The Kohlu Tahsil. (b) The Loralai District. (c) The Zhob District. (d) The Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely: (a) The Quetta District. (b) The Nasirabad Tahsil. (c) The Bolan, Nushki and Kachhi Railway District. (d) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch; the Civil Lines of Nowgong; and the Indore Residency area, in the Central India Agency.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas is the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of (a) the Resident for Kolhapur and the Deccan States; (b) the Resident for Baroda and the Gujarat States; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

—G. O. 3197, Revenue, 17 December 1938;  
B. P. 96, Press, 16 October 1939.

#### Additional Notifications.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), His Excellency the Governor of Madras is pleased—

To remit the duty chargeable in respect of the indemnity bonds executed by Messrs. Gannon Dunkerley & Co. Ltd.,



agreeing to indemnify and keep harmless the Government of Madras against any loss that may be caused to the said Government as a result of the failure of the said company to remedy or replace any failure or defect in the water-tight reinforced concrete reservoirs constructed by them, in connection with the British-Cochin and Walajapet Water-supply Schemes. [Art. 29.]—G. O. Ms. No. 767, Rev. (No. 208), dated 9-4-1946.

To remit the duty chargeable in respect of the indemnity bonds executed by the Mysore Iron and Steel Works, Bhadravati, agreeing to indemnify and keep harmless the Government of Madras against any loss that may be caused to the said Government as a result of the failure of the said Mysore Iron and Steel Works, to remedy or replace any failure or defect in the pipes specials, etc. supplied by them for the pumping main of the Salem Water-supply Scheme. [Art. 29.]—*Ibid* (No. 209.)

To remit the duty chargeable in respect of the indemnity bond executed by Messers. Gannon Dunkerley & Co. Ltd., agreeing to indemnify and keep harmless the Government of Madras against any loss that may be caused to the said Government as a result of the failure of the said company to remedy or replace any failure or defect in the pipe line and its subsidiary works carried out by them in connection with the Salem Water-supply Scheme. [Art. 29.]—*Ibid* (No. 210).

To remit the stamp duty chargeable during the period commencing on the 15th August 1947, and ending with the 31st May 1949, in respect of indemnity bonds executed for the purpose of obtaining duplicate copies of missing scrips of stocks and shares, by persons whose usual place of residence prior to the 15th

—G. O. 3197, Revenue, 17 December 1938; B. P. 96, Press, 16 October 1939.

August 1947 was in any of the territories now forming part of the Dominion of Pakistan. [Art. 29.]—G. O. Ms. No. 1047, Rev. (No. 726), dated 20-4-1949. (Notfn. No. 984, dated 18-10-1948 superseded.)

To remit the stamp duty chargeable during the period commencing on the 15th August 1947 and ending with the 31st May 1949, in respect of indemnity bonds executed in connexion with the missing Life Assurance Policies held by persons whose usual place of residence prior to the 15th August 1947 was in any of the territories now forming part of the Dominion of Pakistan. [Art. 29.]—*Ibid* (No. 727).

To remit the stamp duty chargeable in respect of the two deeds to be executed in connexion with (i) the gift to the Provincial Government by Shri A. V. Meiyappa Chettiayar of his rights of reproduction by gramophone, broadcasting and other sound-producing devices, of the songs, works and compositions of the Tamil poet late Shri Subramania Bharathi and (ii) the transfer of all the rights possessed by him in the works of the late Shri Subramania Bharathi by Shri C. Viswanatha Ayyar, the poet's brother, in favour of the Provincial Government for a consideration of a sum of Rs. 15,000. [Arts. 28, 19.]—G. O. Ms. No. 1190, Rev. (No. 788), dated 13-5-1949.

#### (VIA.) ORISSA.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor of Orissa is pleased:—

To remit the duty chargeable on a power of attorney executed by the appellant under the Pensions Appeal Tribunals Rules, 1945, in favour of a person appointed to conduct the appeal on behalf of the appellant. [Art. 48.]—No. 2240-F/S-25/45-F, dated 29-3-1946.

#### (VII.) PUNJAB.

NOTE:—The following information is gathered from the Punjab Stamp Manual published in 1934. The government of India, Finance Department (Central Revenues), Stamps, Notification No. 6, dated the 12th September 1931 is the basic notification. This notification is amended from time to time by both the Central Government and the Punjab Government. These amendments have been incorporated in their appropriate places.



## A.—LAND REVENUE.

## GENERAL.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not :

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

\* \* \* \*

5. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment, of any land, or interest in land, on the security of which any such loan is made to his tenant.

6. Receipt given by a person for advances exceeding Rs. 20 received by him from the a[Provincial] Government under the Agriculturists' Loans Act, 1884 (XII of 1884). [Art. 53.]

\* \* \* \*

a21A. Instrument of partition relating to land held on Revenue Settlement for a period not exceeding forty years and paying the full assessment—Duty reduced to the amount of duty chargeable on a Bond for the amount equivalent to five times the annual revenue of the land. [Art. 45.]

\* \* \* \*

*In the Punjab and the North-West Frontier Province.*

24. Copy of the map or plan certified to be a true copy of a map or plan prepared or maintained under Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), whether such copy is granted under Rule 71 of the Rules under the said Act or Rule 3 (iv) of the Financial Commissioner's Standing Order No. 5 :

Provided that the copy is supplied for the private use of the person applying

a. See No. 6-St., dated 14-8-1937.

a. No. 1-St., dated 6-1-1934.

for it, and that it is not used or intended to be used as evidence in a Court of Justice or before any public officer.

[Art. 24.]

25. Mortgage-deed executed afresh in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of section 9, sub-section (2), of the Punjab Alienation of Land Act, 1900 (XIII of 1900)—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage-deed. [Art. 40.]

26. Instrument of the kind referred to in section 8, sub-section (1), clause (b), of the Punjab Laws Act, 1872 (IV of 1872), and in section 30, sub-section (1), clause (b), of the North-West Frontier Province Law and Justice Regulation, 1901 (VII of 1901).

\* \* \* \*

## C.—FOREST DEPARTMENT.

40. Agreement or security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in British India. [Arts. 5, 57.]

41. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest ; and also the following instruments :—(1) to (4). (Not applicable to the Punjab). [Art. 23.]

## D.—SCHOLARSHIPS, STIPENDS, Etc.

a42. Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]

\* \* \* \*

a44. Security bond taken under the authority of the Government from a Military Medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from a woman stipendiary of the Government School of Indian Medicine, Madras, or from the surety of any such student or woman stipendiary. [Art. 57.]

\* \* \* \*

a. No. 8-St., dated 3-9-1932.



## E.—EDUCATIONAL INSTITUTIONS.

\* \* \* \*

a48. Trust deed entered into in compliance with the rules for the time being in force in the Bombay Presidency, the Punjab, Bengal, Bihar and Orissa and Assam, regulating grants-in-aid made by the Government for building purposes to schools and colleges in those provinces—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 15, whichever shall be less. [Art. 4.]

## F.—MEDICAL DEPARTMENT.

\* \* \* \*

a50. Agreement executed by a private medical practitioner on acceptance of service under the Secretary of State for India in Council as a Surgeon to His Majesty's forces with the temporary ranks of Lieutenant in the Indian Medical Service. [Art. 5.]

51. (See entry No. 44 *supra*.)

52. (See entry No. 50 *supra*.)

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## G.—POSTS AND TELEGRAPHS DEPARTMENT.

54. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Banks agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

55. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank. [Art. 53.]

56. Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order. [Art. 53.]

57. Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge. [Art. 53.]

a. No. 8-St., dated 3-9-1932.

58. Receipt given by an officer of the Indian Post and Telegraph Department in respect of a sum paid to him by the Government as advance for the purchase of railway or steamer tickets. [Art. 53.]

## H.—RAILWAYS AND INLAND STEAMER COMPANIES.

59. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

60. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

61. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the Railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcels rates or at goods rates, namely: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles. [Arts. 5, 34.]

62. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section. [Art. 5.]

63. Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods, or both, or animals, or for any charges incidental to the conveyance thereof or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges. [Arts. 14, 53.]

64. Receipt given by a Railway Company or Administration or an Inland Steamer Company for money received by it from another Railway Company or



Administration or Inland Steamer Company, or from a Tramway Company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods, or both, or of animals. [Art. 53.]

J.—GOVERNMENT OFFICERS  
AND CONTRACTORS.

65. Agreement paper passed by a contractor of the <sup>a</sup>[Royal Indian Army Service Corps] where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

66. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into, with, <sup>a</sup>[an officer of the Royal Indian Army Service Corps] by a contractor. [Art. 5.]

67. Agreement or declaration by which a tender made to <sup>a</sup>[an officer of the Royal Indian Army Service Corps] is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash. [Art. 5.]

68. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into, by a contractor <sup>b</sup>[for the execution of any work entrusted to him by or for the due performance of any contract] with—

(a) the <sup>a</sup>[Indian Army Ordnance Corps] or

(b) the <sup>a</sup>[Ordnance and clothing factories or]

(c) the Military Farms Department, or

(d) the Opium Department, or

(e) the Forest Department, or

(f) the State Railway Department, or

(g) the Public Works Department, or any other administrative department empowered to execute public works, or

(h) to (j) (Not applicable to the Punjab.) [Art. 5, 57.]

\* \* \* \*

a. No. 2-St., dated 26-2-1938.

71. Instrument furnished to or made or entered into with any of the departments <sup>a</sup>[Corps and factories] mentioned in item 68 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and (except in Burma) an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such department, <sup>a</sup>[Corps of factory.] [Art. 40.]

72. Mortgage-deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

73. Instrument of re-conveyance of mortgaged property executed by Government in favour of [any person who is or has been in the Civil or Military employ of Government] on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

<sup>a</sup>73A. Instrument of re-conveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

74. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 5, whichever shall be less. [Art. 5.]

a. No. 2-St., dated 26-2-1938.

b. No. 9-St., dated 16-5-1934.

c. No. 2-St., dated 11-1-1936.

a. No. 4-St., dated 2-12-1933.



75. Mortgage-deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter.

[Arts. 5, 40.]

76. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

77. Receipt given for pension or allowances paid by Government to an heir of a deceased non-commissioned <sup>b</sup>[or petty officer, soldier, sailor or airman of His Majesty's military, naval or air forces.] [Art. 53.]

78. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

79. Bill of exchange drawn in Mysore, on which the full rate of stamp duty has been paid there, where the same is negotiated in British India. [Art. 13.]

80. Receipt given for payment of interest on Government of India Promissory Notes. [Art. 53.]

81. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

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84. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. [Arts. 23, 33.]

b. No.1-St., dated 15-2-1941.

85. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. [Art. 31.]

86. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in British India. [Art. 62.]

87. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras, <sup>a</sup>[or the Central Provinces and Berar Provincial Co-operative Bank, Limited Nagpur.]

[Art. 62.]

88. (See entry No. 48 *supra*.)

89. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in British India (excluding Coorg and Assam) or in Mysore, which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifty rupees—Duty reduced to one anna. [Art. 5.]

\* \* \* \*

92. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

\* \* \* \*

97. Agreement or counterpart of an agreement entered into by the owner of a "token" animal and the Government in pursuance of any rules for the time being in force under section 30 of the Punjab Military Transport Act, 1916 (Punjab Act I of 1916). [Arts. 5, 25.]

98. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypo-

a. No. 1-St., dated 4-1-1936.



thecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument ; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

99. Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

\* \* \* \*

a[101. Instrument of entry as an Advocate or Vakil of the High Court of Judicature at Lahore of a pleader of the first grade, who has, as such pleader, paid stamp duty aggregating Rs. 1,000 or more for certificates issued or renewed in his favour under section 7 of the Legal Practitioners' Act, 1879 (XVIII of 1879). [Art. 30.]

101A. Instrument of entry as an Advocate or Vakil of the Court of the Judicial Commissioner of Sind of a pleader who has, as such pleader, paid fees aggregating Rs. 500 for certificates issued or renewed in his favour under the rules of that Court. [Art. 30.]

102. Instrument of entry as an Advocate or Vakil of the High Court of Judicature at Lahore of a pleader of the first grade, who has, as such pleader, paid for certificates issued or renewed in his favour under section 7 of the Legal Practitioners' Act, 1879 (XVIII of 1879), stamp duty aggregating more than Rs. 500 but less than Rs. 1,000.—Duty reduced to the sum which together with

the aggregate stamp duty already paid shall make up Rs. 1,000. [Art. 30.]

102A. Instrument of entry as an Advocate or Vakil of the Court of the Judicial Commissioner of Sind, who has, as such pleader, paid fees aggregating less than Rs. 500 under the rules of that Court.—Duty reduced to the sum which together with the aggregate amount already paid shall make up Rs. 500.] [Art. 30.]

103. Instrument of transfer of Government Stock registered in the book debt account. [Art. 62.]

104. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

105. Decision or award of the Registrar of Co-operative Societies for the Central Provinces and the award of arbitrators in any dispute in which a co-operative society in British India is a party. [Art. 12.]

106. Receipt or bill of lading issued by the Commercial Carrying Company, Limited, for the fare for the conveyance of passengers or goods or both, or receipt given by the said Company for the refund of an overcharge made in respect of such fare. [Arts. 14, 53.]

107. Receipt given for interest paid in British India on securities of the Mysore Darbar. [Art. 53.]

a107A. Receipts given for interest paid in British India on the 3½ per cent Travancore Government Loan, 1956. [Art. 53.]

108. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]

\* \* \* \*

110. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance.—Duty reduced to Rs. 20 in the Presidency of Bombay, to Rs. 15 in the Presidency of



Madras or in the Province of the Punjab and to Rs. 10 in the Presidency of Bengal, the Central Provinces and the Province of Bihar and Orissa, provided that the duty paid on the principal or primary security exceeds the amount specified for that presidency or province. [Art. 40.]

**111.** Proxy empowering a person to vote at a meeting of creditors.—Duty reduced to the rate chargeable on a proxy empowering a person to vote at any one meeting of members of an incorporated company. [Art. 52.]

**112.** Instrument cancelling a Will. [Art. 17.]

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**a114.** Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof. [Art. 34.]

\* \* \* \*

**116.** Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

**b117.** Instrument executed in the areas mentioned in the schedule hereto attached, in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with the said law, shall be the difference between the duty chargeable in the Punjab on the date of its receipt and the duty already paid in the said areas, subject to the proviso that if the duty already paid in the said areas exceeds the duty chargeable in the Punjab then no duty shall be charged.

**c118.** Instruments of transfer to Government of shares of the Reserve Bank of India under clause (ii) of section 4 of the Reserve Bank of India Act, 1934 (II of 1934). [Art. 62.]

**d119.** Instruments evidencing transfer of property between companies limited

- a. No. 5-St., dated 15-2-1936.
- b. Punjab Government Notification No. 1308-St., dated the 28th August 1940.
- c. No. 8-St., dated 2-7-1936.
- d. No. 1-St., dated 16-1-1937.

by shares as defined in the Indian Companies Act, 1913, in cases—

(i) where at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or

(ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or

(iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company :

Provided that in each case a certificate is obtained by the parties from the officer appointed in this behalf by the local Government concerned that the conditions above prescribed are fulfilled.

[Arts. 23, 62.]

*Note.*—The Registrar, Joint Stock Companies, Punjab, has been appointed as the officer who shall issue in the Punjab, the certificate prescribed in the proviso above.—Punjab Government letter No. 205-St., dated 11-2-1937.

**a120.** Policies of insurance covering accidents to passengers travelling by air—So much of any of the duty chargeable in British India including Berar under clause (b) of Art. 47-C of Sch. I of the Stamp Act, 1899, as exceeds one anna in each rupee of the amount of premium payable on the policy. [Art. 47.]

**b121.** Bill of exchange made or drawn in and payable in British India where payable otherwise than on demand, but not more than one year after date or sight—Duty reduced to two annas for every one thousand Rupees or part thereof of the amount of the bill.

[Art. 13.]

**c122.** Promissory note made or drawn in and payable in British India where payable otherwise than on demand, but not one year after date or sight—Duty reduced to two annas for every one

- a. No. 5-St., dated 12-3-1938.
- b. No. 1-St., dated 13-1-1940.
- c. Government of India letter No. 5271-F dated 20-11-1940.



thousand rupees or part thereof of the amount of promissory note. [Art. 49.]

<sup>d</sup>123. Bill of exchange or a promissory note made or drawn in British India and payable in the areas mentioned in the Schedule hereto attached where payable otherwise than on demand, but not more than one year after date or sight—Duty reduced to two annas for every one thousand rupees or part thereof of the amount of the bill or the promissory note. [Arts. 13, 49.]

<sup>e</sup>124. [Proxy empowering a policy-holder of an insurance company to vote at a meeting of the policy-holders of the said company to be held for the election of directors—Duty reduced to two annas. [Art. 52.]

a[Policies of insurance of property against war risks issued in accordance with the War Risks (Factories) Insurance Scheme, established under the War Risks (Factories) Insurance Ordinance, 1942 (No. XII of 1942)]. [Art. 47.]

<sup>b</sup>125. Receipts for their pay executed by prisoners of war confined in British India. [Art. 53.]

<sup>c</sup>[126. Agreements in respect of family allotments executed by nominees of persons in the employ of the Government of Madras who are authorized by that Government to make such allotments owing to the present emergency. [Art. 5.]

127. Agreements in respect of family allotments executed by nominees of persons in the employ of the Government of Assam who are authorized by that Government to make such allotments owing to the present emergency. [Art. 5.]

d. No. 2-St., dated 22-5-1941.

e. No. 5-St., dated 13-9-1941.

a. No. 7-W. R. 1 (F)/42, dated 2-5-1942.

b. No. 6-St., dated 22-11-1941.

c. Punjab Government Notifications Nos. 2073-St., dated the 21st December 1942; 327-St., dated the 26th February 1943; 442-St., dated the 16th March 1943; 751-St., dated 16th April 1943; 987-St., dated 16th May 1944; 1267-St., dated the 15th July 1943 and 1327-St., dated the 24th July 1943.

128. Agreements in respect of family allotments executed by nominees of persons in the employ of the Government of Bihar in 'threatened areas' who are authorized by that Government to make such allotments. [Art. 5.]

129. Agreements executed by persons in the employ of the Government of Madras in 'threatened areas' undertaking to be bound by the agreements executed by their nominees for family allotments and to pay on demand to that Government the amount which may be found due from them. [Art. 5.]

130. Bonds executed under the Central Excise Rules, 1944—Duty reduced to the amount payable in respect of customs bonds of like amount or value, under Article 26 of Schedule I-A.

[Art. 15.]

131. Agreements in form I. A. F. X-1904, executed by the parents and guardians of boys seeking admission in King George's Royal Indian Military School in this Province—Duty reduced to annas eight.

132. Agreements executed by persons in the employ of the Government of Assam undertaking to be bound by the agreements executed by their nominees for family allotments and to pay on demand to that Government the amount which may be found due from them. [Art. 5.]

a133. Receipts for advances of pay drawn by commissioned officers of His Majesty's naval, military and air forces on field service in British India. [Art. 53.]

## SCHEDULE.

### AREAS.

1. The Baluchistan Tribal Areas, namely :—(a) The Kohlu Tahsil. (b) The Loralai District. (c) The Zhob District. (d) The Dalbandin Tahsil in Chagai District. (e) The Marri and Bugti Country.

2. The Baluchistan Leased Areas, namely :—(a) The Quetta District. (b) The Nasirabad Tahsil. (c) The Bolan,

a. No. 5-St., dated 25-9-1943.



Nushki and Kachhi Railway District.  
(d) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch, the Civil Lines of Nowgong, and the Indore Residency Area, in the Central India Agency and the Bhopal Agency Area.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of :—(a) the Resident for Kolhapur and the Deccan States ; (b) the Resident for Baroda and the Gujarat States ; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area, and Wadi Jagir.

13. The Gilgit Sub-division

—No. 2-St., dated 22-3-1941.

#### Additional Notifications.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899, the Governor of the Punjab is pleased—

134. To direct that the stamp duty leviable under Art. 30 of Sch. IA of the

Stamp Act on an instrument of entry as an Advocate of the High Court of Judicature at Lahore shall be reduced to Rs. 300. [Art. 30.]—Govt. of Punjab, Notification No. 1458-St., dated 22-9-1937 as amended by No. 1851-St., dated 28-11-1940.

135. To direct that the stamp duty leviable under Article 45 read with Article 15 of Schedule IA of the Stamp Act on an instrument of partition relating to land held on revenue settlement in the Punjab for a period not exceeding forty years and paying the full assessment shall be the duty on a bond for the amount equivalent to ten times the annual revenue of the land. [Art. 45.]—Govt. of Punjab, Notification No. 1699-St., dated 9-11-1937.

136. To direct that the stamp duty leviable under Art. 30 of Sch IA on an instrument of entry as an Advocate of the High Court of Judicature at Lahore shall be remitted in the case of all refugees who were serving under the Government of Burma and are otherwise eligible to be admitted as Advocates of the High Court of Judicature at Lahore. [Art. 30.]—Govt. of Punjab, Notification No. 1612-St., dated 11-9-1943.

137. To remit the stamp duty leviable under clause (c) of Art. 5 of Sch. IA on agreements executed by persons nominated by Government pensioners, who are re-employed in the Military Department and are serving overseas, to receive their pensions, whereby such nominees undertake to repay on demand by the Government concerned, the amounts which may be found due from them, upon settlement of the accounts of their nominators.—[Art. 5.]—Govt. of Punjab, Notification No. 2106-St., dated 14-10-1944.

138. To remit retrospectively with effect from 16th January 1919, the stamp duty leviable under Article 53 of Schedule I-A to the said Act, on "Receipts" issued by the District Sailors, 'Soldiers' and Airmen's Boards in the Punjab. [Art. 53.]—No. 2734-St., dated 20-11-1945.



139. To remit within the Punjab Province the stamp duty leviable under Article 48 of Schedule 1-A to the said Act on the powers of attorney executed by ex-members of the Defence Services or their eligible heirs dependents authorising their agents to represent them in the Pensions Appeal Tribunals established under the Pensions Appeal Tribunals Rules, 1945. [Art. 48.]—No. 623-St., dated 16-4-1946.

## STAMP APPENDIX D EAST PUNJAB.

### (VII.-A.) EAST PUNJAB.

#### Additional Notifications.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor of East Punjab is pleased :—

140. To remit, *for a period of two years* from the date of this notification, the stamp duty leviable under Article 30 of Schedule I-A to the said Act, on an instrument of entry as an Advocate of the High Court of Judicature for the Province of East Punjab in respect of those Advocates of the North-West Frontier and Sind Provinces, who have practised as such in their respective provinces for a period of three years. [Art. 30.]—No. 1976-E & T, dated 11-5-1948.

141. To remit in the whole of East Punjab the stamp duty leviable on the instruments executed by or on behalf of any society for the time being registered or deemed to be registered under the Co-operative Societies Act or instruments executed by any officer or member of any such society and relating to the business of the society (other than those falling within List I in the seventh schedule to the Government of India Act, 1935.)—No. 3088-E & T., dated 15-7-1948.

(East Punjab 1948. pt. I. P. 586.)

142. To remit retrospectively the stamp duty leviable under Article 57 of Schedule 1-A to the said Act, on the security bond executed by a permanent Government servant as security for the repayment of advances taken by a temporary Government servant under the orders contained in the East Punjab Finance Department letter No. 741-B-48/5810, dated the 17th February, 1948,

to all Heads of Departments, etc. [Art. 57.]—No. 3912-E. & T., dated 10-9-1948.

143. To remit for a period of one year with effect from the 15th August 1947, the stamp duty leviable under Article 34 of Schedule 1-A to the said Act, on Indemnity bonds executed by refugees coming from the areas now included in the Dominion of Pakistan, in connection with the issue by Joint Stock Companies of duplicate share certificates in lieu of certificates lost by such refugees. [Art. 34.]—No. 3916-E. & T., dated 10-9-1948.

144. To remit in the East Punjab the stamp duty leviable on Indemnity bonds under Article 34 of Schedule 1-A to the said Act, when executed in connection with the receipt of their pensions by persons residing in the East Punjab who have migrated from territories now comprised in the Dominion of Pakistan. [Art. 34.]—No. 5109-E. & T., dated 10-12-1948.

145. To remit [in continuation of East Punjab Government notification No. 3916-E. & T., dated the 10th September 1948] for a further period of one year with effect from the 15th August, 1948, the stamp duty leviable under Article 34 of Schedule I-A to the said Act, on indemnity bonds executed by refugees coming from the areas now included in the Dominion of Pakistan, in connection with the issue by Joint Stock Companies of duplicate shares certificates in lieu of certificates lost by such refugees. [Art. 34.]—No. 346-E. & T., dated 2-2-1949.



## (VII-B.) SIND.

## Additional Notifications.

In exercise of the powers conferred by section 9 (a) of the Indian Stamp Act, 1899, the Government of Sind are pleased :

To remit the stamp duty on a power-of-attorney executed by a retired or discharged member of a Defence Service, or by an eligible heir or dependant of a

deceased member of any such service empowering an agent or a representative to appear on his or her behalf before a Pensions Appeal Tribunal, constituted by the Government of India, under the War Department Resolution No. 1770, dated the 19th November 1945. [Art. 48.]—No. S.-22(6)-H/46, dated 7-2-1946.

## (VIII.) UNITED PROVINCES.

Miscellaneous Notification No. M. 599/X  
—501, Finance Department, Dated  
March 25, 1942.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899) and in supersession of all previous notifications issued from time to time under the said clause of the said section in so far as they apply to the United Provinces and relate to instruments other than bills of exchange, promissory notes, bills of lading, letters of credit, policies of insurance, proxies, and receipts, the Governor of the United Provinces is pleased to reduce, to the extent set forth in each case, the duties chargeable in the United Provinces under the said Act in respect of instruments hereinafter described under Nos. 5, 29, 38, 41, 48, 55, and 56 and to remit the duties so chargeable in respect of instruments of other classes hereinafter described :

## A.—LAND REVENUE

## GENERAL.

1. Lease or counterpart thereof executed at the time of settlement made directly on behalf of the Crown with the existing occupant of land, whether a zamindar or a tenant and whether self-cultivating or not :

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

2. Instruments executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act, 1883 (XIX of

1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment, of any land, or, interest in land on the security of which any such loan is made to his tenant.

3. Agreements of the kinds described in section 98 (a) of the United Provinces Tenancy Act, 1939 (XVII of 1939), with respect to the enhancement of the rent of a tenant. [Art. 5.]

4. [Deleted.]

5. Mortgage-deed executed afresh in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of S. 9, sub-s. (2) or S. 17 of the Bundelkhand Alienation of Land Act, 1903 (United Provinces Act II of 1903)—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage-deed. [Art. 40.]

## B.—OPIUM, EXCISE AND HEMP DRUGS.

6. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of poppy for the Central Government.

[Art. 57.]

7. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khattadar) for the cultivation of poppy for the Central Government. [Art. 5.]

8. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to



enter into a contract for the cultivation of poppy for the Central Government.

[Art. 48.]

9. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of poppy for the Central Government.

[Art. 57.]

#### C.—FOREST DEPARTMENT.

10. Agreement or security bond required to be executed under the rules to regulate the training and appointments in the Provincial or Subordinate Forest Service by a student and his surety previous to his entry into a Forest School or College in the United Provinces.

[Arts. 5, 57.]

11. Instruments in the nature of a conveyance on behalf of the Crown of standing trees or any other forest produce in a Government forest; and also the following instruments:

(i) Contract for collection of minor produce, barks, etc.

(ii) Contract for felling and removing trees.

(iii) Contract for the purchase of timber or firewood to be felled or cut departmentally.

(iv) Contract of the usufruct of trees and topes.

(v) Contract for the felling or cutting and purchase of timber or firewood.

(vi) Agreement for felling and conversion of timber. [Arts. 5, 23.]

#### D.—SCHOLARSHIPS, STIPENDS, ETC.

12. Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by the Government,

[Arts. 5, 15, 57.]

13. Security bond executed in favour of the Crown by a Military Medical student of the Assistant Surgeon Branch of the Indian Medical Department or from the surety of any such student.

[Art. 57.]

14. Bonds executed by students of the Aligarh Muslim University and its allied institutions in favour of the Duty Society of the said University. [Art. 15.]

#### F.—POSTS AND TELEGRAPHS DEPARTMENT.

15. Letter which a person depositing money in a Post Office Savings Bank, as security to the Crown or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose is required to address to the Postmaster in charge of the Post Office Savings Bank, agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing thereon. [Art. 5.]

#### G.—RAILWAY AND INLAND STEAMER COMPANIES.

16. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

17. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

18. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcels rates, or at goods rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles. [Arts. 5, 34.]

19. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), S. 72, sub-s. (1), and is in a form approved by the Federal Railway Authority or the Central Government under sub-s. (2) of that section. [Art. 5.]



## H.—GOVERNMENT OFFICERS AND CONTRACTORS.

20. Agreement paper passed by a contractor of the Royal Indian Army Service Corps where his security deposit is transferred to a Post Office Savings Bank.

[Art. 5.]

21. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an officer of the Royal Indian Army Service Corps by a contractor. [Art. 5.]

22. Agreement or declaration by which a tender made to an officer of the Royal Indian Army Service Corps is accepted as a contract where the deposit of the contractor as security for his contract is made in Government of India promissory notes or in cash. [Art. 5.]

23. Instrument in the nature of a memorandum, agreement or security bond furnished to or made or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with :

(a) the Indian Army Ordnance Corps, or

(b) the Ordnance and Clothing Factories, or

(c) the Military Farms Department, or

(d) the Opium Department, or

(e) the Forest Department, or

(f) the State Railway Department, or

(g) the Public Works Department, or any other administrative department empowered to execute public works, or

(h) the Public Health Department, or

(i) the Industries Department in respect of contracts for the supply of stores for the public service. [Arts. 5, 57.]

24. Agreement executed on the United Provinces Public Works Department Manual form No. 36 (agreement by zamindars allowed to build wells, etc., on Government land) or on the Manual form No. 37 (agreement for the erection of buildings, etc., on Government land). [Art. 5.]

25. Instruments furnished to, or made or entered into with, any of the departments, corps and factories mentioned

in Item 23 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such department, corps or factory. [Art. 40.]

26. Mortgage-deed executed by a person in the Civil or Military service of the Crown for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

27. Instrument of reconveyance of mortgaged property executed on behalf of the Crown in favour of any person who is or has been in the Civil or Military Service of the Crown on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

[Art. 54.]

28. Instrument of reconveyance executed on behalf of the Crown in respect of property mortgaged by a person in the service of the Crown or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

29. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 5 whichever shall be less.

30. Mortgage-deed or agreement executed by a person in the service of the Crown for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle or a typewriter. [Arts. 5, 40.]



31. Agreement executed by a person in the service of the Crown relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

32. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (V of 1908) by an officer or soldier actually serving the Crown in a military capacity authorizing any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### I.—OTHER DOCUMENTS.

33. Letter of authority or power-of-attorney executed for the sole purpose of authorizing one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of them, discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

34. Sanad of jagir or other instrument conveying land granted to an individual by the Crown otherwise than for a pecuniary consideration. [Arts. 23, 33.]

35. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Crown. [Art. 31.]

36. Transfer by endorsement of a mortgage of rates and taxes authorized by any Act for the time being in force in the United Provinces. [Art. 62.]

37. Affidavit or declaration in writing when made, as condition of enrolment, in the Police Department, under para. 394 of the United Provinces Police Regulations. [Art. 4.]

38. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person, or by more persons than one as co-owners, and whether in one or more blocks, and situated in the United Provinces, which is being prepared for the production of, or actually produces tea, coffee, rubber, pepper, cardamom or cinchona where the advance given under agreement does not exceed fifty rupees—Duty reduced to one anna. [Art. 5.]

39. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of the Indian Companies Act, 1913 (VII of 1913) which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

40. Authority in writing (general or special) authorizing an agent to appear and plead under section 41 of the United Provinces Village Panchayat Act, 1920 (United Provinces Act VI of 1920). [Art. 48.]

41. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt—Duty reduced to the amount chargeable on a bill-of-exchange under Article 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand for more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

42. [*Deleted.*]

43. Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

44. Instrument of transfer of Government stock registered in the book debt account. [Art. 62.]

45. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1928 (XXI of 1923). [Art. 55.]

46. Award of arbitrators in any dispute in which a co-operative society in the United Provinces is a party. [Art. 12.]

47. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]



48. Mortgage-deed being a collateral or auxiliary or additional security or being by way of further assurance where the principal or primary security is duly stamped, in any case in which the sum secured is in excess of Rs. 20,000—Duty reduced to the amount of duty which would be chargeable under Article 40 (c) of the first schedule to the Stamp Act, 1899, if the sum secured were Rs. 20,000. [Art. 40.]

49. Instrument cancelling a will. [Art. 17.]

50. Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof. [Art. 34.]

51. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week [Art. 5.]

52. Certificates of shares of the Reserve Bank of India, Nos. B-1 to B-27942 C-1 to C-23890, D-1 to D-23000, M-1 to M-14000, and R-1 to R-3157, dated the 26th March 1935. [Art. 19.]

53. Transfer to Government of shares of the Reserve Bank of India, under clause (11) of section 4 of the Reserve Bank of India Act, 1934 (II of 1934). [Art. 62.]

54. Instrument evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in a case :

(i) where at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or

(ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or

(iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company :

Provided that a certificate is obtained by the parties to the instrument from the Registrar, Joint Stock Companies, United Provinces. [Arts. 23, 62.]

55. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with the said law—Duty reduced to the difference between the duty chargeable in the United Provinces on the date of its receipt and the duty already paid in the said areas if the former exceeds the latter, and to nothing in other cases.

## SCHEDULE.

### AREAS.

1. The Baluchistan Tribal Areas, namely : (a) The Kohlu Tahsil. (b) The Loralai District. (c) The Zhob District. (d) The Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely : (a) The Quetta District. (b) The Nasirabad Tahsil. (c) The Bolan, Nushki and Kachhi Railway District. (d) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch ; the Civil Lines of Nowgong ; and the Indore Residency area, in the Central India Agency.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.



10. Railway lands in States within the political charge of: (a) the Resident for Kolhapur and the Deccan States; (b) Resident for Baroda and Gujarat States; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the Political charge of the Resident for the Punjab States over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

56. Counterpart agreements of excise licences in forms C. L.-1, I. D.-3 and P. D.-2 of the Excise Manual—Duty reduced to twelve annas. [Art. 25.]

57. Instrument of obligation executed by the accused person or his sureties in forms B or C of the United Provinces First Offenders' Probation Rules, 1939.

58. Agreement or memorandum of agreement made in the form of tenders to the Provincial Government for or relating to any loan. [Art. 5.]

59. To remit the duty chargeable under Art. 24 of Sch. I of the Indian Stamp Act, on copies of departmental orders against which servants of the Crown are in accordance with the provisions of any rule made in this behalf entitled to appeal. [Art. 24.]

60. Security bonds executed by extra kurk amins employed for collection of canal and *takavi* dues. [Art. 57.]

61. Awards executed prior to 1st January 1942, by sianas in the pargana of Jaunsar Bawar, district Dehra Dun. [Art. 12.]

#### Additional Notifications.

In exercise of the powers conferred by clause (a) of S. 9 of the Indian Stamp Act, 1899 (II of 1899) the Governor is pleased—

62. To remit the deficit stamp duty chargeable on all agreements for the supply of electricity entered into by the Hydel Department of the Government with the bulk consumers and rural consumers prior to the date of issue of this

notification. [Art. 5.]—U. P. Govt. F. D. Notification No. M-133/x, dated 26-1-1943.

63. To remit stamp duty chargeable on bonds executed by students in this Province in favour of Anjuman Wazifa-Sadat-wa Momineen in respect of repayable stipends awarded to them by the said Anjuman. [Art. 15.]—U. P. Govt. F. D. Notification No. 32/X-527-42, dated 8-2-1943.

64. To reduce, in the territories under his administration, the stamp duty chargeable on the agreement in form No. I.A.F.-X.1904, executed by parents or guardians of boys admitted to the King George's Royal Indian Military Schools, Jhelum, Jullunder and Ajmer, to annas eight only—U. P. Govt. F. D. Notification No. M. 587/X-501 (2)-43, dated 9-4-1943.

65. To remit throughout the United Provinces the stamp duty chargeable on Fargkhati executed by a contractor of the Irrigation Department—U. P. Govt. F. D. Notification No. 616/X-501 (3), dated 20-4-1943.

66. To reduce, in the territories under his administrative control, the stamp duty chargeable under Art. 15 of Sch. I on bonds executed under the Central Excise Rules, 1944, to that applicable to customs bonds under Art. 26 of Sch. I. [Art. 15.]—U. P. Govt. F. D. Notification No. M.670/X-501 (5)-43, dated 7-5-1943 as amended by No. M. 757/X-503-44, dated 24-6-1944.

67. To reduce, in the territories under his administrative control, the stamp duty chargeable under Art. 15 of Sch. IA on all bonds executed under the Central Excise Rules, 1944, to that applicable to customs bonds under Art. 26 of Sch. IA [Art. 15.]—U. P. Govt. F. D. Notification No. M. 450/X-501 (5), dated 5-5-1944 as amended by No. M. 757/X-503-44, dated 24-6-1944.

68. To remit with effect from November 19, 1945 the stamp duty chargeable in respect of powers of attorney executed by appellants in favour of their agents or representatives under the "Pensions Appeal Tribunal Rules" pub-



lished in the Gazette of India Extraordinary, dated November 19, 1945. [Art. 48.] No. M-43(1) X-706-45, dated 29-1-1946.

69. To remit the stamp duty chargeable under Article 57 of Schedule I of the said Act on security bonds executed by extra kurk amins employed for the collection of tobacco dues. [Art. 57.—No. M-487-X-510-43, dated 9-4-1946.]

70. To remit for a period of one year

with effect from August 15, 1947, the stamp duty chargeable under Article 34 of Schedule 1-A to the said Act, on indemnity bonds executed by registered refugees from the West Punjab, North-West Frontier Province, Sind, Baluchistan or East Bengal for obtaining duplicate copies of share certificates of joint stock companies held by them. [Art. 34.]—No. M-3216-X-501-48, dated 25-9-1948.

### WEST BENGAL.

*See after Bengal, supra.*

### (IX.) CHIEF COMMISSIONERS' PROVINCES.

No. 12 dated the 25th December 1937

In exercise of the powers conferred by clause (a) of S. 9 of the Indian Stamp Act, 1899 (II of 1899) and in supersession of all previous notifications issued from time to time under the said clause of the said section in so far as they relate to the Chief Commissioners' Provinces other than Delhi (hereinafter referred to as the said provinces) except the Notification of the Government of India in the Finance Department (Central Revenues) No. 6—Stamps, dated the 14th August 1937 the Central Government is pleased to reduce to the extent set forth in each case the duties chargeable in the said Provinces under the said Act in respect of the instruments hereinafter described under Nos. 26, 35, 36 <sup>a</sup>[38 and 51] and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described.

#### A.—LAND REVENUE.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land; whether a zamindar or a tenant and whether self-cultivating or not:

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

2. Instrument executed for the purpose

a. Substituted for "and 38" by Government of India Finance Department (Central Revenues) Notification No. 2—Stamps, dated the 1st May 1943.

of securing the repayment of a loan made or to be made under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884) including an instrument whereby a landlord binds himself to consent to the transfer in the event of default in such repayment of any land or interest in land on the security of which any such loan is made to his tenant.

#### B.—OPIUM EXCISE AND HEMP DRUGS.

3. Bond when executed by the surety of a middleman (lambardar or khatadar) taking an advance for the cultivation of the poppy for the Government.

[Arts. 15, 57.]

4. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khatadar) for the cultivation of the poppy for the Government. [Art. 5.]

5. Power-of-attorney executed in favour of a lambardar or khatadar by an opium cultivator who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

[Art. 48.]

6. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khatadar) taking an advance for the cultivation of the poppy for the Government. [Art. 57.]

#### C.—FOREST DEPARTMENT.

7. Agreement or security bond required to be executed under the rules to



regulate the training and appointments in the Subordinate Forest Service by a student and his surety previous to his entry into a Forest School or College in British India. [Arts. 5, 57.]

8. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest. [Art. 23.]

#### D.—SCHOLARSHIPS, STIPENDS, ETC.

9. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]

10. Security bond taken under the authority of the Government from a Military Medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from the surety of any such student. [Art. 57.]

#### E.—EDUCATIONAL INSTITUTIONS.

11. Instrument executed in favour of Government by the Managing Authority of an Educational Institution in Ajmer-Merwara aided by Government with the object of securing by hypothecation of land and buildings belonging to the Institution, that Grants-in-aid to the Institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the Institution is defective or unsatisfactory. [Art. 40.]

#### F.—MEDICAL DEPARTMENT.

12. Agreement executed by a private medical practitioner on acceptance of service under the Crown as a Surgeon to His Majesty's forces with the temporary rank of Lieutenant in the Indian Medical Service.—[Art. 5.]

#### G.—POSTS AND TELEGRAPHS DEPARTMENT.

13. Letter which a person depositing money in a Post Office Savings Bank as security to the Government or a Local Authority for the due execution of an office or for the fulfilment of a contract or for any other purpose is required to

address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

#### H.—RAILWAYS AND INLAND STEAMER COMPANIES.

14. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

15. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare indemnifying such authority or Company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

16. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a consignee (when the Railway Receipt or Bill of lading is not produced) in respect of the delivery of articles carried at half-parcels rates or at goods rates, viz.: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles. [Art. 5, 34.]

17. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), S. 72, sub-s. (1) and is in a form approved by the Governor-General in Council under sub-s. (2) of that section. [Art. 5.]

#### J.—GOVERNMENT OFFICERS AND CONTRACTORS.

18. Agreement paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

19. Instrument in the nature of a memorandum or agreement furnished to or made or entered into with a Supply and Transport Officer by a contractor. [Art. 5.]



20. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash.

[At. 5.]

21. Instrument in the nature of a memorandum, agreement or security bond furnished to, or made or entered into by a contractor for the execution of any work entrusted to him or for the due performance of any contract with :— (a) the Ordnance Department, or (b) the Army Clothing Department, or (c) the Military Farms Department, or (d) the Opium Department, or (e) the Forest Department, or (f) the State-Railway Department, or (g) the Public Works Department, or any other administrative department empowered to execute public works. [Arts. 5, 57.]

22. Instrument furnished to or made or entered into with any of the Departments mentioned in Item 21 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department. [Art. 40.]

23. Mortgage-deed executed by a person in the Civil or Military Service of the Crown for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 40.]

24. Instrument of reconveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military Service of the Crown on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

25. Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the

due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

26. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of the Regulations for the Army in India for regulating the deposits or Regimental funds with private banks or firms or such other rules for that purpose as may hereinafter be in force.—Duty reduced to the amount payable in respect of a bond for the like amount or value, or to Rs. 5, whichever shall be less.

27. Mortgage-deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. [Arts. 5, 40.]

28. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

29. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure 1908 (Act V of 1908) by any officer or soldier actually serving with Government in a Military capacity authorising any person to sue or defend in his stead in a civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

30. Letter or authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

31. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for pecuniary consideration. [Arts. 23, 33.]



32. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. [Art. 31.]

33. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the said provinces. [Art. 62.]

34. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras or the Central Provinces and Berar Provincial Co-operative Bank Limited, Nagpur. [Art. 62.]

35. Agreement executed for service or for performance of work in any estate not less than 10 acres in extent whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in the said Provinces or in Mysore which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifty rupees—Duty reduced to one anna. [Art. 5.]

36. Agreement executed for service or for performance of work in any estate not less than 10 acres in extent whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in Coorg which is being prepared for the production of or actually produces, coffee, tea, rubber, cardamom, fibre, paddy or any other agricultural product where the advance given under such agreement does not exceed fifty rupees—Duty reduced to six annas. [Art. 5.]

37. Instrument of transfer of shares registered in a Branch Register in the United Kingdom under the provisions of S. 41 of the Indian Companies Act, 1913 (VII of 1913) which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom. [Art. 62.]

38. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of

security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.—Duty reduced to the amount chargeable on a Bill of exchange under Article No. 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

39. Unattested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

40. Instrument of transfer of Government Stock registered in the book debt account. [Art. 62.]

41. Instrument of release referred to in S. 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

42. Award of arbitrators in any dispute in which a Co-operative Society in the said provinces is a party. [Art. 12.]

43. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act 1923 (VIII of 1923). [Art. 5.]

44. Instrument cancelling a will. [Art. 17.]

45. Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof. [Art. 34.]

46. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

47. Certificates of shares of the Reserve Bank of India Nos. B. 1 to B. 27942, C. 1 to C. 23890, D. 1 to D. 23000, M. 1 to M. 14000, and R. 1 to R. 3157, dated 26th March 1935. [Art. 19.]



48. Transfer to Government of shares of the Reserve Bank of India under Cl (11) of S. 4 of the Reserve Bank of India Act, 1934 (II of 1934.). [Art. 62.]

49. Instrument evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in a case where (i) at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or (ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or (iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company :

Provided that a certificate is obtained by the parties to the instrument from the officer appointed in this behalf by the Chief Commissioner of the Province concerned that the conditions above prescribed are fulfilled. [Arts. 23, 62.]

50. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the stamp law for the time being in force in the said areas has been paid in accordance with the said law.

51. Bonds executed under the Tobacco (Excise Duty) Rules, 1943—Duty reduced to the amount chargeable under Art. 26 of Schedule I to the Indian Stamp Act, 1899, on a customs-bond. [Art. 15.]

#### SCHEDULE.

##### AREAS.

1. The Baluchistan Tribal Areas, namely, (a) The Kohlu Tahsil. (b) The Loralai District. (c) The Zhob District. (d) Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely, (a) The Quetta District. (b) The Nasirabad Tahsil. (c) The Bolan,

Nushki and Kachhi Railway District (d) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow, and Neemuch ; the Civil Lines of Nowgong ; and the Indore Residency area, in the Central India Agency.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of (a) the Resident for Kolhapur and the Deccan States ; (b) the Resident for Baroda and the Gujarat States ; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

#### Additional Notifications.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899, (II of 1899), the Central Government is pleased—

52. To remit the duties chargeable on agreements executed in the Chief Commissioners' Provinces by nominees of Provincial Government servants serving in "threatened areas" undertaking to repay on demand to the Provincial Government the amount which may be

a. Inserted by Govt. of India Finance Dept. (C. R.) Notifn. No. 2—St., dated 1-5-1943.



found due to the Crown on settlement of account relating to the Government servants concerned. [Art. 5.]—No. 3.—Finance Department (Central Revenues)—Stamps, dated 10-7-1943.

53. To reduce the duty chargeable under Article 34 on agreements in Form I. A. F. X. 1904 executed in The

Chief Commissioners' Provinces by parents or guardians of boys seeking admission to the King George's Royal Indian Military Schools at Jhelum, Jullundur and Ajmer, to eight annas. [Art. 34.]—No. 4.—Finance Department (Central Revenues)—Stamps, dated 11-9-1943.

### (X.) DELHI.

No. 13.—In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of all previous notifications issued from time to time under the said clause of the said section in so far as they relate to the Province of Delhi (hereinafter referred to as the said Province) except the notification of the Government of India in the Finance Department (Central Revenues) No. 6—Stamps, dated the 14th August 1937, the Central Government is pleased to reduce, to the extent set forth in each case, the duties chargeable in the said Province under the said Act in respect of the instruments hereinafter described under Nos. 4, 15, 30, 39, 40, <sup>a</sup>[43, 49, 56 and 57] and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :

#### A.—LAND REVENUE.

1. Lease or counter-part thereof executed at the time of settlement made directly by the Government with the existing occupant of land ; whether a zamindar or a tenant and whether self cultivating or not :

Provided that no fine or premium is paid in consideration of the lease.

[Arts. 25, 35.]

2. Instrument executed for the purpose of securing the re-payment of a loan made or to be made under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act,

a. As amended by Govt. of India F. D. (C. R.) Notification No. 4-St., dated 2-11-1940, and Govt. of India F. D. (C. R.) Notification No. 1-St., dated 1-5-1943.

1884 (XII of 1884) including an instrument whereby a landlord binds himself to consent to the transfer in the event of default in such repayment of any land or interest in land on the security of which any such loan is made to his tenant.

3. Copy of the map or plan certified to be a true copy of a map or plan prepared or maintained under Ch. IV of the Punjab Land Revenue Act, 1887 (XVII of 1887) whether such copy is granted under Rule 27 of the Rules under the said Act or Rule 3 (IV) of the Financial Commissioner's Standing Order No. 5 :

Provided that the copy is supplied for the private use of the person applying for it and that it is not used or intended to be used as evidence in a Court of Justice or before any public officer. [Art. 24.]

4. Mortgage-deed executed afresh in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of S. 9 sub-section (2) of the Punjab Alienation of Land Act, 1900 (XIII of 1900)—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage-deed. [Art. 40.]

5. Instrument of the kind referred to in section 8, sub-section (1) clause (b) of the Punjab Laws Act, 1872 (IV of 1872).

#### B.—OPIUM, EXCISE AND HEMP DRUGS.

6. Bond when executed by the surety of a middleman (lambardar or khataadar) taking an advance for the cultivation of the poppy for the Government.

[Arts. 15, 57.]



7. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khatadar) for the cultivation of the poppy for the Government. [Art. 5.]

8. Power-of-attorney executed in favour of a lambardar or khatadar by an opium cultivator who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government. [Art. 48.]

9. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khatadar) taking an advance for the cultivation of the poppy for the Government. [Art. 57.]

#### C.—FOREST DEPARTMENT.

10. Agreement or security bond required to be executed under the rules to regulate the training and appointments in the Subordinate Forest Service by a student and his surety previous to his entry into a Forest School or College in British India. [Arts. 5, 57.]

11. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest. [Art. 23.]

#### D.—SCHOLARSHIPS, STIPENDS ETC.

12. Agreement, bond, or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. [Arts. 5, 15, 57.]

13. Security bond taken under the authority of the Government from a Military Medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from the surety of any such Student. [Art. 57.]

#### E.—EDUCATIONAL INSTITUTIONS.

14. Instrument executed in favour of Government by the Managing Authority of an Educational Institution in Ajmer-Merwara aided by Government with the object of securing by hypothecation of land and buildings belonging to the Institution, that grants-in-aid to the

Institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the Institution is defective or unsatisfactory. [Art. 40.]

15. Trust deed entered into in compliance with the Rules for the time being in force regulating grants-in-aid made by the Government for building purposes to schools and colleges.—Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs. 15 whichever is less. [Art. 64.]

#### F.—MEDICAL DEPARTMENT.

16. Agreement executed by a private medical practitioner on acceptance of service under the Crown as a surgeon to His Majesty's force with the temporary rank of Lieutenant in the Indian Medical Service.—[Art. 5.]

#### G.—POSTS & TELEGRAPHS DEPARTMENT.

17. Letter which a person depositing money in a Post Office Savings Bank as security to the Government or a Local Authority for the due execution of an office or for the fulfilment of a contract or for any other purpose is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. [Art. 5.]

#### H.—RAILWAY AND INLAND STEAMER COMPANIES.

18. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods. [Art. 5.]

19. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare indemnifying such authority or company from any claim for damages in case of accident or injury. [Arts. 5, 34.]

20. Agreement or indemnity bond given to a Railway Authority or an Inland Steamer Company by a consignee (when the Railway Receipt or Bill of



lading is not produced) in respect of the delivery of articles carried at half-parcels rates or at goods rates, viz.: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles. [Arts. 5, 34.]

21. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), S. 72, sub-s. (1) and is in a form approved by the Governor-General in Council under sub-section (2) of that Section. [Art. 5.]

#### J.—GOVERNMENT OFFICERS AND CONTRACTORS.

22. Agreement paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank. [Art. 5.]

23. Instrument in the nature of a memorandum or agreement furnished to or made or entered into with a Supply and Transport Officer by a contractor. [Art. 5.]

24. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract where the deposit of the Contractor as security for his contract is made in Government of India Promissory Notes or in cash. [Art. 5.]

25. Instrument in the nature of a memorandum, agreement or security bond furnished to, or made or entered into by a contractor for the execution of any work entrusted to him or for the due performance of any contract with:—

- (a) The Ordnance Department, or
- (b) The Army Clothing Department,
- or
- (c) The Military Farms Department,
- or
- (d) The Opium Department, or
- (e) The Forest Department, or
- (f) The State-Railway Department,
- or
- (g) The Public Works Department, or any other administrative department empowered to execute public works.

[Arts. 5, 57.]

26. Instrument furnished to or made or entered into with any of the Departments mentioned in Item 25 by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department.

[Art. 40.]

27. Mortgage deed executed by a person in the Civil or Military Service of the Crown for securing the repayment of an advance received by him from the Government for the purpose of constructing; purchasing or repairing a dwelling house for his own use. [Art. 40.]

28. Instrument of reconveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military service of the Crown on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. [Art. 54.]

29. Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. [Art. 54.]

30. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of the Regulations for the Army in India for regulating the deposits or Regimental funds with private banks or firms or such other rules for that purpose as may hereinafter be in force—Duty reduced to the amount payable in respect of a bond for the like amount or value, or to Rs. 5 whichever shall be less.

31. Mortgage-deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. [Arts. 5, 40.]



32. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. [Art. 5.]

33. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908) by any officer or soldier actually serving with Government in a Military capacity authorising any person to sue or defend in his stead in a Civil Court. [Art. 48.]

#### K.—OTHER DOCUMENTS.

34. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof. [Art. 48.]

35. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for pecuniary consideration.

[Arts. 23, 33.]

36. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. [Art. 31.]

37. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the said province. [Art. 62.]

38. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank Madras or the Central Provinces and Berar Provincial Co-operative Bank Limited, Nagpur.

[Art. 62.]

39. Agreement executed for service or for performance of work in any estate not less than 10 acres in extent whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in the said Provinces or in Mysore which is being prepared for the production of, or actually produces, tea, coffee, rubber,

pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifty rupees—Duty reduced to one anna. [Art. 5.]

40. Agreement executed for service or for performance of work in any estate not less than 10 acres in extent whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in Coorg which is being prepared for the production of or actually produces, coffee, tea, rubber, cardamom fibre, paddy or any other agricultural product where the advance given under such agreement does not exceed fifty rupees—Duty reduced to six annas. [Art. 5.]

41. Instrument of transfer of shares registered in a Branch Register in the United Kingdom under the provisions of S. 41 of the Indian Companies Act, 1913 (VII of 1913) which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

[Art. 62.]

42. Agreement or counterpart of an agreement entered into by the owner of a 'token' animal and the Government in pursuance of any rules for the time being in force under S. 30 of the Punjab Military Transport Act, 1916 (Punjab Act I of 1916.) [Arts. 5, 25.]

43. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of Sch. I of the Stamp Act, 1899, for the amount secured if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount if such loan or debt is repayable not more than three months from the date of the instrument. [Art. 40.]

44. Unattested instrument evidencing an agreement relating to the hypotheca-



tion of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. [Art. 40.]

45. Instrument of transfer of Government Stock registered in the book debt account. [Art. 62.]

46. Instrument of release referred to in S. 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). [Art. 55.]

47. Award of arbitrators in any dispute in which a co-operative society in the said province is a party. [Art. 12.]

48. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). [Art. 5.]

49. Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance.—duty reduced to Rs. 15 provided that the duty paid on the principal or primary security exceeds the amount specified. [Art. 40.]

50. Instrument cancelling a will. [Art. 17.]

51. Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof. [Art. 34.]

52. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. [Art. 5.]

53. Certificates of shares of the Reserve Bank of India Nos. B. 1 to B-27942, C. 1 to C. 23890, D-1 to D-23000, M-1 to M-14000, and R-1 to R-3157, dated 26th March 1935. [Art. 19.]

54. Transfer to Government of shares of the Reserve Bank of India under Cl. (11) of S. 4 of the Reserve Bank of India Act, 1934 (II of 1934). [Art. 62.]

55. Instrument evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in a case where (i) at

least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or, (ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or (iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent of the share capital is in the beneficial ownership of a common parent company :

Provided that a certificate is obtained by the parties to the instrument from the officer appointed in this behalf by the Chief Commissioner of Delhi concerned that the conditions above prescribed are fulfilled. [Arts. 23, 62.]

56. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp-law for the time being in force in the said areas has been paid in accordance with the said law—<sup>a</sup>[Duty reduced to the difference between the duty chargeable in the Province of Delhi on the date of receipt of the instrument in the Province and the duty already paid in the said areas if the former exceeds the latter and to nothing in other cases.]

<sup>a</sup>[57. Bonds executed under the Tobacco (Excise Duty) Rules, 1943—Duty reduced to the amount chargeable under Article 26 of Schedule I to the Indian Stamp Act, 1899, on a customs-bond.] [Art. 15.]

## SCHEDULE.

### AREAS.

1. The Baluchistan Tribal Areas, namely: (a) The Kohlu Tahsil, (b) The Loralai District, (c) The Zhob District, (d) Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely: (a) The Quetta District, (b) The Nasirabad Tahsil, (c) The Bolan,

a. Added by Gov. of India, Notifn. F. D. (C. R.) No. 4-St., dated 2-11-1940.



Nushki and Kachhi Railway District,  
(d) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow, and Neemuch ; the Civil Lines of Nowgong ; and the Indore Residency area, in the Central India Agency.

5. The Baroda Cantonment.

6. Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

a. *Added by Govt. of India Finance Dept. (C. R.) Notification No. 1-St., dated 1-5-1943.*

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of (a) the Resident for Kolhapur and the Deccan States ; (b) the Resident for Baroda and the Gujarat States ; and (c) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

## APPENDIX E.

### REFUND AND RENEWALS.

#### (I.) <sup>a</sup>BENGAL.

##### (a) Government Orders and Notifications.

1. The power to sanction refunds or renewals of non-judicial stamps beyond the time limits imposed by Ss. 50, 52 and 54 of the Indian Stamp Act, 1899, has been delegated to Commissioners of Divisions and District Officers in cases in which the holders of spoilt or useless non-judicial stamps have, without any fraudulent motive, been unavoidably prevented from making the application within the period prescribed by law. Applications of the nature specified above shall be disposed of by Commissioners of Divisions subject to a time limit of two years and by District Officers subject to time limits of one year in cases falling under section 50, sub-sections (2) and (3), sections 52 and 54, and of four months in cases falling under section 50 (1). (Vide Government Order No. 221T.-S. R., dated 21-6-1930.)

Note.—No refund or renewal can be granted in the case of spoilt stamps affixed

to bills of exchange drawn by firms in India and sent to their firms or partners or directors at home, who are payees, for the purpose of being used as cover, although they may not have been accepted or actually used for such purpose (see letter No. 2996 of the Government of India, Department of Finance and Commerce, dated 17-1-1889.)

1a. By order of the Government of Bengal in the Revenue Department No. 906T.-St., dated 4-11-1938, the Board of Revenue, Bengal, has been authorised to dispose of applications filed, irrespective of any time-limit, for refunds or renewals of stamps in cases in which holders of spoilt or useless non-judicial stamp had, without any fraudulent motive, been unavoidably prevented from making application within the period prescribed by law.

Note.—The above rule is applicable also in respect of refunds or renewals of stamps falling within items 57 and 59 of the Federal Legislative List I in the Seventh Schedule to the Government of India Act, 1935.

2. The allowance for spoiled stamps under section 49 of the Indian Stamp

a. See (1931) Bengal stamp Manual, Vol. I, Part II, Sec. IV, Page 142.



Act refers to impressed paper and labels to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels. (See India Government Order No. 911, dated 6-6-1879 to Bombay Government.)

\* \* \* \*

### (b) Board's Rules.

1. Applications for refund or renewal shall be made on printed forms containing the particulars required by law, with counter-foils, including the receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms shall be kept at each treasury or sub-treasury for sale to the public at one pice for each, and while such printed forms are available they must be used by applicants. These forms are to be obtained from the nazir or stamp vendors at one pice per sheet. Stamp vendors may obtain the forms from Collector's offices at the rate of 80 copies per rupee for retail to the public at one pice per sheet, and while such printed forms are available they shall be used by applicants

2. \* \* \* \*

3. Applications for refund or renewals may be received by either the Collector or the Stamp Deputy Collector, and in respect of stamps purchased at a sub-division, the application for refund or renewal may be received by the Sub-divisional Officer as well. If the Stamp Deputy Collector or the Sub-divisional Officer has no power to pass final orders on the application, he will forward it to the Collector after making necessary enquiries or examining witnesses as soon as possible.

4. On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who shall be told when the Collector's order will be passed.

5. The Collector shall satisfy himself that the stamps are genuine, and that no

marks of cancelment have been erased. He shall also carefully examine the grounds of the application before granting the refund or renewal.

6. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.

7. While paying due attention to rule 19 of the Indian Stamp Rules, 1925, the Collector shall bear in mind that it is not obligatory on him to require a deposition or affidavit in every case. It will probably be found sufficient ordinarily to have the application verified as provided in the form of application.

8. If the Collector thinks it necessary to require an affidavit he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

9. If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector shall refer the applicant to the Collector of the district where the stamp was purchased.

10. It is understood that in some districts the practice is for the Collector to call for a report from the Treasurer. This can only be necessary in very exceptional cases.

11. Refunds shall, if possible, be made on the day of application.

\* \* \* \*

14. When an application for refund of the value or renewal of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps, are not taken, or the deposition, affidavit, or further evidence called for, is not given, as the case may be, within one year of the date of the order, in either case, the application shall be struck off, and the stamps sent to the Collector of Stamps Revenue Calcutta, for destruction.



\* \* \* \*

18. In cases of money payment for spoiled stamps returned, or for stamps not required for use, the Collector should bear in mind the deduction to be made under sections 53 and 54 of the Indian Stamp Act, and should take a separate receipt for the amount in addition to the applicant's signature in the Refund Register. It will be observed that unspoiled stamps cannot be exchanged for other stamps to the same amount in value, but their value in money, *minus* a deduction of one anna for each rupee, can only be allowed.

Note.—When refund of the value of more than one stamp is applied for under section 54, the deduction of one anna in the rupee should be made on the aggregate value of the stamps, and not on each separate stamp. (Board's Circular Order No. 6 of September 1887.)

On the application of a stamp vendor the Collector may sanction the issue of fresh stamps of equal value in the place of spoilt stamps of all kinds, provided he is satisfied (1) that the stamps are spoilt and unsaleable, and (2) that they were not rendered unsaleable by any negligence on the part of the vendor. (Board's Circular Order No. 12 of July 1904.)

No refund or renewal can be granted in respect of stamp wholly destroyed. (Board's Proceedings of 2nd June 1888, No. 21-22.)

## (II). <sup>a</sup>BIHAR.

### (a) Government Orders and Notifications.

1. Under the provisions of section 50, sub-sections (2) and (3), and sections 52 and 54, the Collector can only grant refunds or renewals in respect of non-judicial stamps, on application being made to him within six months from the date of the different contingencies contemplated therein. Under the Govern-

ment Order No. 66-S. R., dated the 16th January 1906, Collectors are authorised to allow refunds or renewals of spoilt or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of the same contingencies.

Under the provisions of section 50, sub-section (1), the application for relief in the cases mentioned in section 49, clause (d) (5), should be made within two months from the date of the instrument. Under the Government Order mentioned above, Collectors are authorised to extend that period to four months.

Officers in charge of treasuries must refer to the Collector for separate orders on every application.

Note.—No refund can be granted in the case of stamps affixed to bills of exchange, which have been used as cover and sent to home firms or home partners or directors, who are payees, although such bills may not have been negotiated. (See letter No. 2996 of the Government of India, Department of Finance and Commerce, dated 17-6-1889.)

1A. By the Resolution of the Government of India in the Finance Department No. 4738-Exc., dated the 14th August 1908, Local Governments were authorised to allow, irrespective of any time limit, refunds or renewals of spoilt or useless non-judicial stamps, or the repurchase of non-judicial stamps no longer required in cases in which holders of such stamps had, without any fraudulent motive, been unavoidably prevented from making application within the period prescribed by law.

1B. Government have delegated to Commissioners of Divisions power to allow the repurchase of non-judicial stamps no longer required or refunds or renewals in the case of spoilt or useless non-judicial stamps, provided that application is made within two years from the date of purchase or from the date on which the stamps were spoilt or rendered useless. Collectors and Deputy Commissioners will, however,

a. See (1940) Bihar Stamp Manual, Part II, Sec. IV, page 224.



continue to exercise the powers conferred under paragraph 1 above of allowing refunds or renewals in cases in which application is made within one year.

1C. Government have also delegated to the Board of Revenue the power to sanction refund of the value of spoilt or useless non-judicial stamps or the repurchase of non-judicial stamps in cases in which application is made after two years from the date of purchase or from the stamps being spoilt.

1D. Government have delegated under section 76A (b) to all Collectors the power conferred on the Chief Controlling Revenue-authority to refund penalties or excess duty under section 45 (1) and (2)—Bihar and Orissa Government Notification No. 9063-F., dated 9-7-1915.

1E. Under section 51, the Board has delegated its power to all Collectors to make allowance for stamped papers; used for printed forms of instruments by Bankers, Corporations, etc., which no longer need them. (Board's Notification No. 26-9-4, dated 30-7-1915.)

2. The allowance for spoiled stamps under section 49 of the Indian Stamp Act refers to impressed paper and labels to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but greater caution should be used in refunding the value of adhesive labels. (India Government Order No. 911, dated 6-6-1879 to Bombay Government.)

\* \* \* \*

#### (b)—Board's Rules.

NOTE.—These are practically similar to those of Bengal.

### (III.) aCentral Provinces and Berar.

In Chapter V of the Indian Stamp Act, 1899 (II of 1899), provision is made for allowances for stamps, spoilt or rendered useless or which for any reason are not required by the possessor on the condition that the application for such renewal or

refund shall be made within six months from the date on which the stamp was spoilt, or on which it was rendered useless, or on which it was purchased. Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoilt or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period and so cannot, under the provisions of the Act, obtain any relief. In such cases, the Provincial Government has delegated the power to deal with applications for the renewal or the refund of the value of spoilt or useless non-judicial stamps, made within a period of two years from the date of the purchase of stamps or from the date on which the stamps were spoilt or rendered useless, to Commissioners of Divisions and the power to deal with similar applications, within the time limit of one year, to Deputy Commissioners.

#### (IV) aMadras.

##### A.—OF NON-JUDICIAL STAMPS

88. Chapter V of Act II of 1899 contains the provisions for the renewal or refund of the value of non-judicial stamps, spoiled, misused or not required for use. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels.

89. The deduction of one anna referred to in section 53 should not be made in the case of renewals.

90. In the case of unused papers, refund in money alone is permissible.

91. \* \* \* \*

92. b(1) (i) Applications for the renewal or refund of the value of stamps spoiled, or rendered useless, or which are not required for use, should be made within *six months* from the date on which the stamp was spoiled or rendered

a. See (1942) C. P. and Berar Stamp Manual, Chapter IV—"Executive Instructions."

a. See (1933) Madras Stamp Manual, "Standing Orders," Chapter VIII, page 330.  
b. Substituted by G. O. Ms. No. 3008, Revenue, dated 5-12-1940 as amended by G. O. Ms. No. 1824, Revenue, dated 11-8-1941.



useless or on which it was purchased, except in the cases mentioned in clause (d) (5) of section 49 of the Indian Stamp Act, when the application should be made within a period of *two months*. Revenue Divisional Officers are, however, authorised to allow refunds in respect of such stamps subject to the following conditions :—

(a) No refund should be allowed in cases in which the applications are preferred more than twelve years from the date of purchase of the stamps or the date on which they were spoilt or rendered useless as the case may be.

(b) Applications for refund which are preferred within the time-limit of twelve years laid down in condition (a) above should be admitted as long as there is no reason to suspect any fraudulent motive on the part of the applicant, whether the delay is explained satisfactorily or not.

(c) In allowing refunds a graded scale of deduction should be applied as shown below :—

Application made with—		Deduction (annas in the rupee.)	
One year from the date of purchase of the stamp or its becoming spoiled			1
Two years	do.	..	2
Three years	do.	..	3
Four years	do.	..	4
Five years	do.	..	5
Six years	do.	..	6
Seven years	do.	..	7
Eight years	do.	..	8
Nine years	do.	..	9
Ten years	do.	..	10
Eleven years	do.	..	11
Twelve years	do.	..	12

(ii) The applications should be made in Form XLIX. Against the order of the Revenue Divisional Officer in the mufasil and the Assistant Superintendent of Stamps and Stationery in the Madras city refusing a refund one revi-

sion petition will lie to the District Collector ; and doubtful cases should be referred by the Revenue Divisional Officer or the District Collector for the orders of the District Collector or the Board of Revenue, as the case may be.

a(2) In the case of certificates of sale issued by Courts which are subsequently set aside, the auction- purchaser may be allowed refund of the value of the stamps on the certificates even though the sale might have been set aside long after the sale certificate had been issued and registered, provided that the application for the refund is made to the Collector within six months of the date on which the sale has been set aside.

93. \* \* \* \*

94. Refunds of stamp duty and penalty levied under the Act in respect of unstamped or insufficiently stamped documents, may be ordered by Collectors of Districts under Ss. 39 or 45. (B. P. 350, 1-7-1892 ; 16, 3-1-1914 ; G. O. 2911, S. R., 6-10-1914.)

95. In Marine Insurance it is customary, pending the preparation of a regular policy, to give the person effecting the insurance a memorandum of the contract technically termed "Letter of Cover," which is available as a competent instrument of insurance in case a regular policy is not under-written. If these letters of cover be stamped, the stamp-duty paid on them should be refunded, either in cash or stamps, whenever the contract is delivered up to be cancelled within one month after the last subscription, and a regular stamped policy is produced in lieu, under-written by the same persons, to the same amount, on the same interest, and for the same voyage or risk.

#### (V.) Punjab.

[Note.—The following information is taken from the Punjab Government Notification No. 6981 E. & S., dated 20-11-1934 reproduced in (1934) Punjab Stamp Manual, Chapter 7. Such portion as is relevant to the subject of refund

a. Added by G. O. Ms. No. 14, Revenue, dated 6-1-1936



and renewal claimable under the Indian Stamp Act only is given below and the portion relating purely to the disposal of stamps as are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund or renewal has been omitted.]

1. These rules may be called "The Punjab Stamp Refund, Renewal and Disposal Rules, 1934," and shall take effect on and from the 1st day of December, 1934, in supersession of all previous rules.

2. In these rules, unless a different intention appears from the subject or context,—

(a) "Collector" includes an officer other than the Financial Commissioner or the Commissioner who can, under the delegations contained in paragraph 20-12 of the Book of Financial Powers sanction the grant of refund or renewal ;

(b) "stamp" means as the case may be—(i) a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamps, as the case may be ; (ii)

\* \* \* \*

(c) "damaged or spoiled stamps" means and includes the following—(i) a stamp or (in the case of an impressed stamp) the paper on which it is impressed which has been so damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has been written upon or not ; provided that such stamp or paper has not in fact been cancelled under the provisions of S. 30 of the Court-fees Act, 1870 ; (ii) subject to the same proviso, a stamped paper which has become unserviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper ; (iii) a stamp which before being used is found not to be required owing to the purpose for which it was procured having been effected by some other document ; (iv) a stamp of any particular kind of which the use has been prohibited or

ordered to be discontinued by competent authority ;

(d) "renewal" means the exchange, in the manner provided in these rules, of a damaged or spoiled stamp not required for immediate use, or a fresh stamp of equal value and a similar kind ; and

(e) "refund" means repayment of the value of a stamp in money with or without a deduction and includes "allowance."

\* \* \* \*

11. Sections 49, 51, 52, 53, 54 and 55 of the Stamp Act give to the Collector certain powers to grant—(a) allowance for spoiled impressed stamps (S. 49) ; (b) allowance for printed forms (S. 51) ; (c) allowance for misused stamps (S. 52) ; (d) allowance for stamps not required for use (S. 54) ; (e) allowance on renewal of certain debentures (S. 55).

12. Applications for refund of the value or renewal of stamps presented to a Collector do not require to be stamped with court-fee stamp (see entry No. 1 in Appendix A-VI. Punjab-(5) "Reductions and Remissions" in A. I. R. commentaries on the Court-fees Act, 1870, 1st (1944) Edition).

13. Applications for grant of refund or renewal of a . . . non-judicial stamp shall be made personally or by registered post or through an agent appointed by a duly attested power-of-attorney to the Collector of the district where it was purchased and shall furnish the following information :—

(1) Full name, surname (if any), caste and residence of applicant : Provided that—(i) if the applicant is an Indian man or unmarried woman, he or she shall, in addition to his or her own name, write the name of his or her father ; (ii) if the applicant is an Indian married woman or widow, she shall, in addition to her own name, write the name of her husband.



(2) Description and the number of stamps (*i.e.*, non-judicial. . . . , impressed or adhesive.)

(3) Total value.

(4) Date of purchase of each stamp.

(5) The place where and the person from whom each stamp was purchased.

(6) Date of each stamp spoiled or rendered unfit for use.

(7) Manner in which each stamp was spoiled or rendered unfit for use.

(8) Whether the application is for refund or renewal.

(9) Date of application.

14. Applications for refund or renewal shall be received and promptly dealt with in the English Office of the Deputy Commissioner, under the supervision of the Office Superintendent.

It should be borne in mind that such applications are usually presented personally, and applicants from out stations are put to considerable inconvenience if the refund or renewal is not promptly granted.

15. & 16. \* \* \*

17. The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or affirmation or to file an affidavit setting forth the circumstances under which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit. (If he is satisfied that the claim is in order in all respects he is required to check the register, etc., sign the refund/renewal statement and return the case to the Superintendent.)

18. The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgment in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100, the money may be

remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note to Art. 198 (c) of the Civil Account Code, Vol. I.

19. If the Collector decides that the refund/renewal is not admissible, he shall record his reasons for refusal, stamp all the stamps as "refund/renewal refused", and then return the papers to the Office Superintendent. The latter shall return the application, with stamps, to the applicant in the manner laid down in Rule 18 above.

If the Collector calls for further evidence in support of the application, a memorandum shall be issued to the applicant giving full particulars of the documents required to be furnished.

20. After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or three years in case the claim exceeds Rs. 5 in value) of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in column 21 of the register in form SR. 1.

Note.—Sanction to a refund which has not been acted upon for a period of one year (or three years in case the amount exceeds Rs. 5) shall be deemed to have lapsed and shall not be renewed except in the case of refunds under S. 54 of the Indian Stamp Act, 1899.

The renewal of refunds under S. 54 of the Stamp Act must be applied for within a period of three months from the date of expiry of the original order, and, if sanctioned, it shall be operative for a period of one year from the date of renewal.

21. \* \* \*



22. When a claim for refund or renewal requires the sanction of the Commissioner, the Chief Controlling Revenue Authority (namely, the Financial Commissioner) or Government, the Collector shall forward to the Commissioner of the division with his opinion, the application together with the stamps (if any) tendered by the applicant.

The Commissioner shall, if he is satisfied that the claim is admissible under paragraph 20-12 of the Book of Financial Powers, pass orders for the grant of refund/renewal and shall personally destroy the stamps and communicate the orders to the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant-General. If the Commissioner decides against the refund/renewal he will inform the applicant through the Deputy Commissioner of the district and stamp all stamps as "refund/renewal refused" and return them to the Deputy Commissioner for delivery to the applicant in accordance with rule 18.

23. If the claim for refund/renewal requires the sanction of the Chief Controlling Revenue Authority or Government, the Commissioner shall address the Assistant Secretary to the Financial Commissioners, and also forward to that officer the stamps (if any) tendered by the applicant.

The Financial Commissioner shall, if he is satisfied that the claim is admissible under paragraph 20-12 of the Book of Financial Powers, pass orders for the grant of refund or renewal, and the Assistant Secretary to the Financial Commissioners shall personally destroy the stamps and communicate the orders to the Commissioner and the Deputy Commissioner concerned and also en-

dorse a copy thereof to the Accountant-General.

Similarly when the claim for refund or renewal requires the sanction of Government, the Financial Commissioner shall refer the matter to the Provincial Government, and the orders of Government shall be communicated to the Commissioner of the division and the Accountant-General over the signature of the Secretary or Assistant Secretary to Government, Punjab, in the Revenue Department. In this case also the stamps shall be destroyed by the Assistant Secretary to the Financial Commissioners.

In case the Financial Commissioner or the Provincial Government decides that the refund or renewal is not admissible, the original stamps shall be destroyed by the Assistant Secretary to the Financial Commissioners and the orders of rejection communicated to the Commissioner and the Deputy Commissioner concerned.

On receipt of orders from Government or the Financial Commissioners, as the case may be, the Collector shall inform the applicant of the decision, and in case the refund or renewal has been sanctioned, he shall also prepare the necessary voucher in form SR. 2 or SR. 4, as the case may be, and deliver the same to the applicant or his duly authorised agent, who shall acknowledge its receipt in column 18 of the register.

24. Applications for the grant of a refund or for renewal shall be preserved by the Collectors for a period of one complete financial year following the one in which they are sanctioned.

\* \* \* \*

*<sup>a</sup>Financial Commissioners' Office, Punjab.*

(Correction slip No. 106, dated 27-9-1937.)

The following revised delegations of power relating to "Stamp Department" incorporated in Chapter 20-12 of the Book of Financial Powers are reproduced here for



facility or reference. The serial numbers in column 1 of the sub-joined table correspond to the serial numbers given in the Book of Financial Powers :—

## (iii) Stamp Department.

S. No.	Nature of power.	To whom delegated.	Extent.
1	2	3	4
	<i>Non-judicial Stamps.</i>		
20.	<p>To sanction allowances of the value of non-judicial stamps—</p> <p>(i) When a stamp has been inadvertently spoiled or misused ;</p> <p>(ii) When any document on a stamped paper, which is written out wholly or in part, is not signed or executed by any party thereto ;</p> <p>(iii) When a bill of exchange payable otherwise than on demand or a promissory note has been executed on an impressed stamp paper and signed by or on behalf of drawer, but has not been accepted or made use of in any of the manners described in clause (c) of S. 49 of the Stamp Act ;</p> <p>(iv) When a stamp on any instrument partially or fully executed has become spoiled for any of the reasons given in clause (d) of S. 49 of the Stamp Act ;</p> <p>(v) When stamped papers used for printed forms of instruments are no longer required by banks or corporations ;</p>	<p>Collectors of districts the First Assistant to the Deputy Commissioner, Lahore, and charge of Treasuries, who have passed the Treasury Branch of the Departmental Examination.</p> <p>Ditto.</p>	<p>Subject to the conditions in Ss. 49, 50 and 52-53 of the Indian Stamp Act, 1899. The authority in column 3 may, in special cases, allow refund or renewal of a spoilt or useless non-Judicial stamp <i>provided</i> application is made within two years of the date of purchase or the date on which the stamp was spoiled or rendered useless.</p> <p>Subject to the conditions in S. 51 of the Stamp Act. (No deduction is required.)</p>



	(vi) When a stamp has not been spoiled or rendered unfit or useless for the purpose intended, but for which the purchaser has no immediate use ;	Collectors of districts. The First Assistant to the Deputy Commissioner, Lahore and officers in charge of Treasuries, who have passed the Treasury Branch of the Departmental Examination.	Subject to the conditions in S. 54 of the Stamp Act. The authority in column 3 may, in special cases, allow refund or renewal of a spoilt or useless non-judicial stamp, <i>provided</i> application is made within two years of the date or purchase or the date on which the stamp was spoiled or rendered useless.
	(vii) When any duly stamped debenture is renewed by the issue of a new debenture in the same terms ;	Ditto	Subject to the condition in S. 55 of the Stamp Act. No deduction is required.
	* * * *	* * *	* * *
21.	(viii) To grant under S. 39 of the Stamp Act, 1899, refund of— (a) penalty paid under S. 38 (1) of the said Act ;	Collectors, the First Assistant to the Deputy Commissioner, Lahore.	Any portion of the penalty in excess of five rupees (S. 39 (1) of the Stamp Act.)
	(b) penalty paid in respect of an instrument which has been impounded only because it has been written in contravention of S. 13 or 14 of the said Act.	Ditto	Full powers (S. 39 (2) of the Stamp Act).
22.	To grant under S. 45 of the Stamp Act, refund of— (i) penalty paid under S. 35 or 40 of the said Act ;	(i) Commissioners of Divisions. (ii) Chief Controlling Revenue Authority.	(i) Up to Rs. 500 in each case. (ii) Full powers. Provided that an application in writing is made within one year from the date of the payment (S. 45 (1) of the Stamp Act).
	(ii) stamp duty charged and paid under S. 35 or 50 in excess of that which is legally chargeable under the Act.	(i) Commissioners of Divisions. (ii) Chief Controlling Revenue Authority.	(i) Up to Rs. 50 in each case. (ii) Full powers. Provided that an application in writing is made within three months of the order charging the same (S. 45 (2) of the Stamp Act.)

(VI.) <sup>a</sup>United Provinces.

## A.—STAMP DUTY.

**218.** The refund or renewal of the value of spoiled stamps shall be made strictly in accordance with Ss. 49 to 55, Chapter V of Stamp Act, and the applications must be made within the periods prescribed by S. 50. But in cases where the period allowed by the Act for refund or renewal has operated as a serious hardship and the

a. See (1945) U. P. Stamp Manual, Part. IV, Chapter VI, page 406.



holders of spoiled or useless stamps, or stamps not required for immediate use are; without any fraudulent motive, unavoidably prevented from applying for relief within the prescribed period, the Collector is authorized to allow refund or renewals of spoilt or useless stamps or the repurchase of stamps not required : provided that the application for refund or renewal is made within two years from the date of purchase of the stamps or within two years from the date on which the stamps were spoiled or rendered useless.

Provided further that the Provincial Government may, irrespective of any time limit, dispose of applications for relief in the cases contemplated in the above proviso in which the period of two years has expired.

219. The Collector may require any person claiming a refund or renewal under Chapter V of the Stamp Act, or his duly authorized agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

220. A Collector is not authorized to delegate to any other officer the power of administering an oath or affirmation in inquiries such as are referred to in Rule 219.

Necessary evidence should generally be taken before refund orders are passed, and reliance should not be placed solely on the stamp officer's report or the unsupported allegations of claimants for refund.

221. Clear proof should be required that the failure to apply for relief within the period prescribed by the Stamp Act was really due to unavoidable circumstances. For instance, it is not sufficient that an applicant should merely state that he was unwell ; he must produce satisfactory evidence that he was, as a fact, incapacitated by illness from applying for the refund.

222. Refund under section 45 of the Stamp Act should be by application in writing to the Collector who should forward it to the Chief Controlling Revenue Authority. Such application should bear court-fee as an application to a Collector. While forwarding the application for the orders of the Chief Controlling Revenue Authority, the Collector should submit the file of the case containing the original document bearing the endorsement of the payment of duty and penalty and an English translation of the same. The Collector should also express his own opinion of the merits of the application.

223. The Chief Controlling Revenue Authority when ordering a refund of excess stamp duty under section 45 of the Stamp Act, shall, at the same time, order the payment to the applicant of an amount equal to the court-fee paid on his application for the refund.

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242. When an application is made for refund or renewal under the Stamp or Court-fees Act in respect of a stamp which has been spoiled or misused or for which the applicant has had no immediate use or on the renewal of a debenture and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamps (if any) sent to the Junior Secretary, Board of Revenue, United Provinces, for destruction. The Personal Assistant to the Junior Secretary shall have the stamps destroyed in his presence and shall certify in writing in token of his having done so.



## APPENDIX F.

UNITED PROVINCES RULES FOR DETERMINING THE VALUE OF CERTAIN INSTRUMENTS.<sup>a</sup>

340. In the case of an instrument relating to immovable property chargeable with an *ad valorem* duty on the value of the property, and not on the value set forth, the following further particulars shall also be given in the instrument in addition to those mentioned in sub-section (2) of section 27 of the Indian Stamp Act as amended by the United Provinces Act XVIII of 1838, in its application to the United Provinces :

- Further particulars in certain instruments.*
- (a) The recorded annual rental of so much of the land, as is let out.
  - (b) The assumed annual rent of *sir*, *khudkasht*, rent-free, grain-rented and unrented land.
  - (c) In the case of under-proprietary or sub-proprietary land, the rent payable by the under-proprietor or sub-proprietor to the superior proprietor.

341. Every Collector shall annually supply to the District Registrar and such other officers as the Provincial Government may specify, a copy of the statement showing multiples of profits sanctioned by the Commissioner under paragraph 473-A (5) of the Revenue Manual for each assessment circle in the district for the award of compensation in case for acquisition of land for public purposes.

342. The District Registrar shall supply copies of the statement mentioned in the last preceding rule to the Sub-Registrar under his control and shall also forward a copy of the same to the Inspector General of Registration, United Provinces.

343. Every registering officer shall cause a copy of the above statement and a list of the villages in each assessment circle in his sub-district to be hung up outside the registration office.

344. Every person mentioned in section 33 of the Act shall, when instruments of the kind mentioned in sub-section (2) of section 27 are produced or come before him in the performance of his functions, verify in each case the value of the land, building or garden as the case may be, from such facts as are stated in the instrument and as may be available in his office including the statement referred to in rule 2\* from which the multiples concerned shall be taken for working out the value of the land :

Provided that a person having by law or consent of parties authority to receive evidence, or a Collector may, if he considers that the correct valuation of the immovable property cannot be arrived at without having recourse to local inquiry or extraneous evidence, disregard the multiples of profits for working out the value of land and may make such enquiry and take such evidence as may be necessary, after giving due notice to the party concerned who shall be entitled to rebut the evidence.

See U. P. Government Finance Department Notification No. M. 598/X-503, dated 25-3-1942, Chapter XV.

\*The reference to "rule 2" seems to be a reference to Rule 341 above.



345. If, as a result of the verification made under the last preceding rule, the value expressed in the instrument appears to be fully and truly set forth, the instrument shall be treated as properly valued; if, on the other hand, the instrument appears to be under-valued and not duly stamped, it shall be impounded and necessary action taken in respect of it according to the relevant provisions of the Act.

346. If it appears to the Collector that the facts and circumstances have not been fully and truly set forth in the instrument with intent to defraud the Government, he may prosecute the party concerned under S. 64 of the Act.

347. The powers exercisable by the Collector under these rules shall be subject to the superintendence, direction and control of the Chief Controlling Revenue Authority.

## APPENDIX G.

### MISCELLANEOUS NOTIFICATIONS AND ORDERS.

#### (I.) Central Government.

No. 3, dated the 14th August 1937.—In exercise of the powers conferred by sub-section (3) of section 94 of the Government of India Act, 1935, and in supersession of the notification of the Government of India in the Home Department No. F. 126 /37, dated the 1st April 1937, in so far as it relates to functions under the Indian Stamp Act, 1899 (II of 1899), the Central Government is pleased to delegate to the Chief Commissioner of each of the Chief Commissioners' Provinces other than British Baluchistan all functions of the Central Government under, or in relation to, clause (9) of section 2 and sections 33, 70, 74, 76A and 78 of the Indian Stamp Act, 1899 (II of 1899).

No. 8, dated the 13th November, 1937.—In exercise of the powers conferred by sub-section (1) of section 124 of the Government of India Act, 1935, the Central Government is pleased with the consent of the Governments of Bombay, the Central Provinces and Berar and Assam to entrust to each of those Governments the functions of the Central Government in relation to the appointment of the Chief Controlling Revenue authority for the purposes of the Indian Stamp Act, 1899 (II of 1899).

No. 9, dated the 13th November, 1937.—In exercise of the powers conferred by sub-section (1) of section 124 of the Government of India Act, 1935, the Central Government is pleased with the consent of the Government of each of the Governors' Provinces, to entrust to that Government all functions of the Central Government under or in relation to clause (9) of section 2 and sections 10, 16, 18, 33, 37, 49, 70, 74, 75 and 76A of the Indian Stamp Act, 1899 (II of 1899), in that Province.

#### (II.) Bengal.

In exercise of the powers conferred by section 2, clause (9) (b) of the Indian Stamp Act, 1899 (II of 1899), the Governor in Council is pleased to notify that "Collector" includes all Deputy Collectors in charge of subdivisions, Senior Deputy Collectors at the Sadar stations of districts, District Registrars including the Registrar of Calcutta, District Sub-Registrars and Sub-Registrars and all officers holding temporary charge of sub-registry offices, who are hereby appointed to be Collectors for the purpose of denoting upon one instrument, by endorsement, the payment of duty in respect of another instrument, as provided for in section 16 of the said Act.—Govt. of Beng., F. D. Notification No. 2584-S. R., dated 12-10-1921.



In exercise of the power conferred by sub-clause (b) of clause (9) of section 2 of the Indian Stamp Act, 1988 (II of 1899), and in modification of Notification No. 2584-S. R., dated the 12th October 1921, the Governor is pleased to appoint all Deputy Collectors to be Collectors within the meaning of the said clause (9) for the purpose of performing the functions of the Collector specified in sections 16, 18, 32, 39, 42(1), 48, 49, 53, 54 and 73 of the said Act.—Govt. of Bengal, R. D. Notification No. 42-T. R., dated 23-4-1937.

In exercise of the power conferred by clause (a) of section 76-A of the Indian Stamp Act, 1899 (II of 1899), read with Government of India, Finance Department (Central Revenues), Notification No. 9—Stamps, dated the 13th November 1937, the Governor is pleased to delegate to the Board of Revenue, Bengal, the powers conferred on the Provincial Government and on the Central Government by clause (9) of section 2, clause (b) of sub-section (3) of section 33, sub-section (1) of section 70 and section 74 of the said Act and the power conferred on the Provincial Government by section 78 of the said Act.—Govt. of Bengal, Revenue (Stamps) Department, Notification No. 996-St., dated 15-1-1938.

In exercise of the powers conferred by clause (b) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the amount of duties payable in the case of issues by the Associated Cement Companies, Limited, Bombay, of the marketable securities specified in the Schedule hereto appended shall be consolidated into the sum of Rs. 17,437-8-0 (Rupees Seventeen Thousands four hundred and thirty-seven and annas eight only.)

#### SCHEDULE.

- (1) Share certificate bearing Nos. N-1 to N-75000 (both inclusive).
- (2) Letters of allotment bearing Nos. 1 to 18000 (both inclusive).—No. 4298 /33, dated 2-2-1946. (Bombay Gaz. 1946, Pt. IV-A, P. 24.)

In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899), in its application to the Province of Bombay the Government of Bombay is pleased to direct that where separate clearance lists are maintained for Government securities and for other securities, the stamp duty under Article 20-A of Schedule 1 to the said Act, shall be levied on the total amount of the value of all the securities included in each such clearance list. No. 4314 /45, dated 11-4-1947. (Bombay Gaz. 1947, Pt. IV-A, P. 68.)

#### (III.) Central Provinces and Berar.

Under clause (d) of sub-section (9-a) of section 3 of the General Clauses Act, 1897, the Financial Commissioner, Central Provinces and Berar, has been appointed as the Chief Controlling Revenue-authority for the purposes of the Indian Stamp Act, 1899 (II of 1899)—S. R. D. Notification No. 1145 /1144-851-VIII, dated 16-12-1937.

Under section 76-A of the Indian Stamp Act, 1899, the following powers exercised by the Provincial Government have been delegated to the Chief Controlling Revenue-authority :—

*Section of the Act.*—Section 33 (3) (b).

*Description of powers.*—To determine, in cases of doubt, who shall be deemed to be persons in charge of public offices for the purposes of section 3.—S. R. D. Notification No. 292 /293-202-XI, dated 17-3-1937.

Under clause (b) of section 76-A of the Indian Stamp Act, 1899 (II of 1899), Collectors of districts have been invested with the power to stay prosecution in respect of, or compound, any offence punishable under the said Act, conferred on the Chief Controlling Revenue-authority by section 70 (2) of the said Act.—S. R. D. Notification No. 231-1100-VIII /5432-385-XI, dated 23-2-1938.



Under section 2 (9) (b) of the Indian Stamp Act, 1899, the Provincial Government has appointed as Collectors under the Act, all Assistant Commissioners and Extra-Assistant Commissioners who are Sub-divisional Officers. The Additional District Magistrate, Jubbalpore, is also appointed as the Collector under the Act within the Jubbalpore Revenue District.—Notification No. 168, dated 27-3-1911 and No. 612-456-VIII, dated 1-8-1944.

Under sub-clause (b) of clause (9) of section 2 of the Indian Stamp Act, 1899, the Provincial Government has appointed a registering officer appointed under the Indian Registration Act, 1908 (XVI of 1908), to be a Collector for the purpose of denoting duty on instruments under section 16 of the Indian Stamp Act, 1899.—S. R. D. Notification No. 345-311-VIII, dated 21-4-1941.

### (III-A.) East Bengal.

In exercise of the powers conferred by clause (a) of section 74 of the Indian Stamp Act, 1899 (II of 1899), Government are so pleased to make the following amendments in the supplementary Rules made by the Government of Bengal in Part III, section II of the Stamp Manual, Volume I, namely :—

For the words “Collector of Stamp Revenue, Calcutta,” “Collector of Stamp Revenue” and “Collector of Calcutta,” wherever they occur in Rules 5 and 7, the words “Collector of Dacca” shall be substituted.—No. 462 F. T., dated 14-4-1948. (Dacca Gazette, 1948, Part I, page 164.)

### (IV.) Madras.

The power to appoint “Collectors” under the Indian Stamp Act has been delegated to the Board of Revenue.—G. O. 2911, Separate Revenue, dated 6-10-1914.

The following officers have been appointed to be Collectors in respect of the powers conferred under section of the Indian Stamp Act, 1899, noted against them, within the limits of their respective jurisdictions :—

Officers	Sections
(1) All Sub-Collectors, Head Assistant Collectors, Deputy Collectors in charge of divisions and Assistant Collectors who are First-class Magistrates in charge of divisions ;	16, 18, 31, 32, 38, 42, 48, 49, 52 to 56, 61 and 73.
(2) All Tahsildars, Deputy Tahsildars in independent charge, the Assistant Tahsildar of Trichinopoly and the Assistant Tahsildar of Madras ;	18, 49 and 52 to 55;
(3) All Registering officers appointed under the Indian Registration Act, 1908 ;	16 ;
(4) All District Registrars ;	.. Ss, 38 (2), 40, 42, 48 and 56 in regard to instruments presented to or impounded by them or officers subordinate to them.
(5) Revenue Divisional Officers	.. S. 37 read with Rule 18 of the Government of India Stamp Rules.

—B. P. Nos. 320, 9-12-1899 ; 162/1534-R., Mis., 18-8-1905 ; 268/1716-R. Mis., 18-11-1908 ; 215-R. Mis., 9-2-1916 ; 1097-R. Mis., 17-8-1918 ; 65/1259-R., Mis., 20-9-1918 ; 4-R, Press (Mis.), 12-4-1932 ; 337 Mis., 22-11-1932 ; and B. P. 3-R., Press, 13-4-1935.



The personal Assistants to the District Collector of Vizagapattam, East Godavari, Tanjore, Madura, Salem and Malabar—whether these personal Assistants are Sub-Collectors, passed Assistant Collectors or Deputy Collectors—have been appointed to be Collectors within the limits of their respective districts, subject in each case to the general control of the District Collector.—B. P. 186-R., Mis., (Stamps), 23-7-1934 and B. P. Mis. 569, 25-2-1939.

In exercise of the powers conferred by section 76-A of the Indian Stamp Act, 1899 (Central Act II of 1899), as applied to the States of Banganapalle and Pudukkottai in Revenue Department Notification No. 1138, dated the 16th November 1948, published in the Extraordinary issue of Part I of the Fort St. George Gazette, dated the 16th November 1948, and No. 677, dated the 5th August 1948, published in the Extraordinary issue of Part I of the Fort St. George Gazette, dated the 6th August 1948, His Excellency the Governor of Madras hereby delegates to the Board of Revenue all the powers conferred on the Provincial Government by section 74 of the said Act.

This notification shall be deemed to have come into force on the 1st December 1948 in the case of Banganpalle State and on the 12th August 1948 in the case of Pudukkottai State.—G. O. Ms. 1295, Revenue (No. 833), dated 13-5-1949.

#### (IV-A.) Orissa.

No. 1201-J. dated 17-3-1947.—It is hereby published for general information under section 76 of the Indian Stamp Act, 1899 (II of 1899), that the following rules made by the Provincial Government under section 75 of the said Act and embodied in the Patna High Court's general Rules and Circular Orders Civil, Vol. I, shall apply to the ex-Madras areas of the Province of Orissa in supersession of the existing rules in force in the said areas, with effect from 1st April 1947, namely ;—

Rules 27, 28 and 29 embodied at pages 61-62, Part II, Chapter I of the Patna High Court's General Rules and Circular Orders, Civil Vol. I.—Orissa Gazette, 1947, Part III, page 80.

#### (V.) United Provinces.

The Additional Collectors of Allahabad, Cawnpore and Jhansi, the Personal Assistant to the Collector of Gorakhpur, the Senior Assistant Commissioner, Naini Tal, and Additional District Magistrates and Additional Collectors in the United Provinces have been appointed "Collectors" for the purposes of the Stamp Act. An Assistant Collector of the Meerut District has also been specially empowered to act as "Collector" for the purposes of the Stamp Act—U. P. Govt. Notifications Nos. C-3069 and 3589/X-491, dated 13-11-1935 and 23-12-1935 ; No. M-118/X-572, dated 2-2-1938 and No. M-2422/X-518, dated 13-1-1942.

The Chief Inspector of Stamps and the Inspectors of Stamps and Registration shall have the powers of a Collector for the purposes of Ss. 40, 42 and 61 of the Stamp Act—U. P. Stamp Rules, 1942, Rule 325.

The following officers have been appointed by the Provincial Government to discharge the functions of the 'proper officer' in the United Provinces (see S. 2 (13))—(1) Personal Assistant to the Junior Secretary, Board of Revenue, and in his absence the Superintendent of the Stamp Department of the Board of Revenue ; (2) Treasury Officers of Meerut, Cawnpore and Lucknow and in their absence the officer who works as Treasury Officer—(1945) U. P. Stamp Manual, page 15.



Registering officers in the United Provinces have been given the powers of a Collector for the purposes of S. 16 of the Stamp Act—U. P. Govt. Finance (c) Department Notification No. C-6329 /X-452, dated 16-12-1930.

In addition to the officers of the revenue department the following officers are also deemed to be persons in charge of public offices for the purposes of S. 33 of the Stamp Act—(1) the Chief Inspector of Stamps and Inspector of Stamps (see U. P. Stamp Rules, 1942, Rule 325) ; (2) Inspectors of Government Offices (see U. P. Stamp Rules, 1942, Rule 339) ; (3) The Secretary of a District Board, with respect to the office of the District Board ; (4) The executive officer of a Municipal Board, or, when there is no such officer, the Secretary of such Board, with respect to the office of a Municipal Board ; and (5) The Chairman of Notified Area and Town Area Committees, with respect to the offices of such Committees.—For items (3), (4) and (5) see U. P. Govt. Notification No. M-1425 /X-502 dated 1-6-1939.

## APPENDIX H.

### ACTS RELATING TO SURCHARGE ON STAMP DUTY.

#### (I.) Bihar.

THE BIHAR ENTERTAINMENTS DUTY,  
COURT-FEES AND STAMP (SURCHARGE  
AMENDMENT) ACT, 1948.

(BIHAR ACT XXV OF 1948).

(1-4-1948.)

WHEREAS . . . . . It is hereby enacted  
as follows :—

1. (1) This Act may be called the  
*Short title and* Bihar Entertain-  
*commencement.* ments Duty, Court-  
fees and Stamp (Sur-  
charge Amendment) Act, 1948.

(2) It shall come into force on the  
first day of April, 1948.

\* \* \* \*

#### PART II.

Amendments to the Court-fees Act, 1870,  
and the Indian Stamp Act, 1899, in  
their application to the Province of  
Bihar.

4. \* \* \* \*

5. Notwithstanding anything con-  
tained in the Indian  
*Enhancement of* Stamp Act, 1899 as  
*Stamp duty.* amended from time  
to time in its application to the Pro-  
vince of Bihar, the amount of stamp duty  
chargeable under the said Act on all  
instruments, except Bills of Exchange,  
Cheques, Promissory Notes, Bills of  
Lading, Letters of Credit, Policies of  
Insurance, Proxies and Receipts, shall

be increased in each case by a surcharge at  
the rates specified in the Schedule annex-  
ed hereto.

6. The provisions of the Court-fees  
Act, 1870, and the  
*Application of the* Indian Stamp Act,  
*Court-fees Act, 1870* 1899, as amended  
*and the Indian* aforesaid, save in so  
*Stamp Act, 1899.* far as they are  
inconsistent with anything contained in  
this Part, shall apply to this Act.

#### PART III.

#### Repeal.

7. The Bihar Entertainments Duty  
(War Surcharge  
*Repeal.* Amendment) Act,  
1943, the Bihar Court-fees (War Sur-  
charge Amendment) Act, 1943, and the  
Bihar Stamp (War Surcharge Amend-  
ment) Act, 1943, are hereby repealed.

#### THE SCHEDULE.

(See section 5.)

Rates of surcharge on court-fees levi-  
able under the Court-fees Act, 1870,  
or stamp duties chargeable under the  
Indian Stamp Act, 1899, as amended  
from time to time in their application  
to the Province of Bihar.

Rates of surcharge.		Rs.	a.	p.
1. On every whole rupee	..	0	6	0
2. (a) On a fraction of a				
rupee up to and including four				
annas	..	0	2	0



(b) On a fraction of a rupee exceeding four annas but not exceeding eight annas .. 0 3 0

(c) On a fraction of a rupee exceeding eight annas but not exceeding twelve annas .. 0 5 0

(d) On a fraction exceeding twelve annas but less than sixteen annas .. 0 6 0

*Explanation.*— 1. ....

2. On a stamp duty of Rs. 12-8-0, the surcharge will be (12 x 6) plus three annas, viz., Rs. 4-11-0, and the total stamp duty chargeable will be Rs. 17-3-0.

## (II.) Bombay.

### THE BOMBAY INCREASE OF STAMP DUTIES ACT, 1943.

(BOMBAY ACT XIV OF 1943.)  
(28 December, 1943.)

[NOTE.—Bombay Acts XIV of 1943 and XIX of 1944 are repealed and re-enacted by the Bombay Increase of Stamp Duties (Repeal and Re-enactment) Act, 1948 (Bombay Act XII of 1948). [24-3-1948.]

*An Act to provide for increase in certain stamp duties leviable under the Indian Stamp Act, 1899, in its application to the Province of Bombay.*

WHEREAS it is expedient to provide for increase in certain stamp duties leviable under the Indian Stamp Act, 1899, (II of 1899), in its application to the Province of Bombay ;

\* \* \* \*

The Governor of Bombay is pleased to make the following Act :—

*Short title, extent, commencement and duration.*

Duties Act, 1943.

1 (1) This Act may be called the Bombay Increase of Stamp

(2) It extends to the whole of the Province of Bombay.

(3) It shall come into force on the 1st day of January 1944 and shall cease to have effect on such date as the Provincial Government may by notification in the Official Gazette appoint in this behalf.

2. Notwithstanding anything contained in the Indian Stamp Act; 1899 (II of 1899), in its application to the Province of Bombay (hereinafter called the principal Act), all stamp duties leviable under the principal Act except those leviable in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts shall be increased by a surcharge at the rates specified in the Schedule annexed hereto.

3. The provisions of the principal Act shall, save in so far as they are inconsistent with anything herein contained, apply for the purposes of this Act.

## <sup>a</sup>SCHEDULE.

### RATES OF SURCHARGE.

Amount of Stamp Duty	Rate of Surcharge.
(1) A fraction of a rupee not exceeding 1 anna— $\frac{1}{2}$ anna.	
(2) A fraction of a rupee exceeding 1 anna but not exceeding 2 annas—1 anna.	
(3) A fraction of a rupee exceeding 2 annas but not exceeding 4 annas—2 annas.	
(4) A fraction of a rupee exceeding 4 annas but not exceeding 8 annas—4 annas.	
(5) A fraction of a rupee exceeding 8 annas—6 annas.	
(6) A whole rupee—8 annas.	

## (III.) Central Provinces and Berar.

### THE CENTRAL PROVINCES AND BERAR FINANCE (ANNUAL) ACT, 1945.

(C. P. & BERAR ACT V OF 1945).

[26 March 1945.]

NOTE.—This Act is repealed by the C. P. and Berar Indian Stamp (Amendment) Act, 1948 (C. P. & Berar Act VI of 1948.)

a. This Schedule was substituted by Bom. Act XIX of 1944. [1-1-1945.]



(IV.) Orissa.

THE ORISSA STAMP (SURCHARGE AMENDMENT) ACT, 1945

ORISSA ACT II OF 1945 (1-6-1945.)

*An Act to amend the Indian Stamp Act, 1899, in its application to the Province of Orissa.*

WHEREAS it is expedient to enhance the stamp duties payable under the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, in its application to the Province of Orissa ;

AND WHEREAS the Governor of Orissa has, by a Proclamation under section 93 of the Government of India Act, 1935, assumed to himself all powers vested by or under the said Act in the Provincial Legislature ;

NOW, THEREFORE, the Governor of Orissa, in exercise of the legislative powers assumed to himself by the proclamation aforesaid, hereby enacts as follows :

1. (1) This Act may be called the Orissa Stamp (Surcharge Amendment) Act, 1945.  
*Short title, extent and commencement.*

(2) It extends to the whole of the Province of Orissa.

(3) It shall come into force on such date as the Provincial Government may, by notification<sup>a</sup> in the Gazette appoint.

2. Notwithstanding anything contained in the Indian Stamp Act, 1899 (hereinafter called the principal Act), as amended by the Orissa Stamp (Amendment) Act, 1943, all stamp duties leviable under the principal Act, shall, except in respect of Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit. Policies of Insurance, Proxies and Receipts, be increased by a surcharge at the rates specified in the Schedule annexed hereto.

a. This Act came into force on 1st day of July 1945. See Notification No. 3615-F, dated 9-6-1945 in the Orissa Gazette dated 15-6-1945 Part III, page 111.

3. The provisions of the principal Act, save in so far as they are inconsistent with anything herein contained, shall apply to this Act.

THE SCHEDULE

(See Section 2.)

*Rates of surcharge on stamp duties leviable under the Indian Stamp Act, 1899 as amended by the Orissa Act VI of 1943, in its application to Orissa.*

Rates of Surcharge..

1. On every whole rupee .. 0 4 0  
per rupee.

2. (a) On a fraction of a rupee not exceeding 4 annas.. 0 1 0

(b) On a fraction exceeding 4 annas, but not exceeding 8 annas .. .. 0 2 0

(c) On a fraction exceeding 8 annas, but not exceeding 12 annas .. .. 0 3 0

(d) On a fraction exceeding 12 annas, but less than 16 annas 0 4 0

*Example.*—On a duty of Rs. 12-8-0, the surcharge will be (12 x 4) + 2 annas, i.e., Rs. 3-2-0, and the total duty chargeable will be Rs. 15-10-0.

(V.) United Provinces.

THE INDIAN STAMP (UNITED PROVINCES AMENDMENT) ACT, 1943.

(U. P. ACT IX OF 1943.)

(18th July 1943.)

NOTE.—This Act is repealed by the United Provinces Stamp (Amendment) Act, 1948 (U. P. Act XVII of 1948).

(VI.) Sind.

THE SIND FINANCE ACT, 1949.

(SIND ACT V OF 1949).

(7th April 1949.)

*An Act to vary . . . the Stamp Duty . . .*

WHEREAS it is expedient to vary . . . the Stamp Duty . . . ; It is hereby enacted as follows :—



*Part I—Preliminary.*

*Short title, extent and commencement.* 1. (1) This Act may be called the Sind Finance Act, 1949.

(2) This Act, except Part II, thereof, shall come into force with effect from the first day of April 1949.....

(3) This Act extends to the whole of the Province of Sind.

\* \* \* \*

*Part III—Stamp Duty.*

*Amendment of Act II of 1899.* 3. (a) For the existing rates of stamp duty prescribed in Schedule I to the Indian Stamp Act,

1899, as amended Act, 1932, rates equal to double those rates shall be substituted.

(b) The existing rates of stamp duty prescribed in Schedule I to the India Stamp Act, 1899, as amended by Part V of the Bombay Finance (Sind Amendment) Act, 1943, shall apply to the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana and Nawabshah.

\* \* \* \*

## APPENDIX I. PREVIOUS STAMP ACTS.

**(I.) THE INDIAN STAMP ACT, 1879.**

Act No. I of 1879.

(17th January, 1879).

*An Act to consolidate and amend the law relating to stamps.*

(AS AMENDED BY SUBSEQUENT ACTS.)

**CHAPTER I.****Preliminary.**

*Short title.* 1. This Act may be called 'The Indian Stamp Act, 1879.'

*Local extent.* It extends to the whole of British India ;

*Commencement.* And it shall come into force on the first day of April, 1879.

*Repeal of enactments.* 2. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.

3. In this Act, unless there is something repugnant in the subject or context,—

*Interpretation clause.*

(1) "Banker" includes a bank and any person acting as a banker :  
"Banker."

(2) "Bill of exchange" includes a  
"Bill of ex- hundi :  
change."

(3) "Bill of lading" means any instrument signed by the  
"Bill of lading." owner of a vessel or his agent, acknowledging the receipt or goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated :

(4) "Bond" means—(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be ; (b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and (c) any instrument so attested whereby a



person obliges himself to deliver grain or other agricultural produce to another.

(5) "Chargeable" means, as applied to an instrument executed or first executed after this Act, comes into force, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed :

(6) "Cheque" means a bill of exchange drawn on a banker and payable on demand :

(7) "Chief Controlling Revenue-Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue : in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner : in Sind, the Commissioner : in the Punjab, and Burma the Financial Commissioner ; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the Official Gazette, appoint in this behalf by name or in virtue of his office :

(8) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

(9) "Conveyance" means any instrument by which property (whether movable or immovable) is transferred on sale :

(10) "Duly stamped," as applied to an instrument means stamped, or written upon paper bearing an impressed stamp, in accordance with the law in force in British India when such instrument was executed or first executed :

(11) "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-Authority :

(12) "Lease" means a lease of immovable property and includes also (a) a patta, (b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for, immovable property, (c) any instrument by which tolls of any description are let, and (d) any writing on an application for a lease intended to signify that the application granted :

(13) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over specified property :

(14) "Paper" includes vellum, parchment or any other material on which an instrument may be written :

(15) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event :

It includes a life-policy, and includes also any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal



whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months ;

it includes also a policy of sea-insurance, such a policy (a) meaning any insurance made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon goods, Merchandise, or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and (b) including any insurance of goods, merchandise or property for any transit which includes, not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance ;

and where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance :

(16) "Power-of-attorney" means any instrument (not chargeable with a fee under the law relating to court-fees for the time being in force) empowering a specified person to act in the stead of the person executing it :

(17) "Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or whereby any

debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, whether the same is or is not signed with the name of any person :

(18) "Schedule" means a schedule to this Act annexed :

(19) "Settlement" means any non-testamentary disposition in writing, of movable or immovable property, made—(a) in consideration of marriage, (b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or (c) for any religious or charitable purpose :

It includes an agreement in writing to make such a disposition :

(20) "Vessel" means anything made for the conveyance by water of human beings or property :

(21) "Written" and "writing" include every mode in which words or figures can be expressed upon paper.

4. The schedules and everything there-in contained shall be read as part of read and construed as part of this Act.

## CHAPTER II.

### STAMP-DUTIES.

#### A.—Of the Liability of Instruments to Duty.

5. Subject to the exemptions contained in the second schedule, the following instruments shall be chargeable with duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say—(a) Every instrument mentioned in the first schedule, and which not having been previously executed by any person, is executed in British India on or after the first day of April 1879 ; (b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment,



or endorsed, transferred or otherwise negotiated, in British India; and (c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in the first schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India and is received in British India.

6. Where, in the case of any sale, lease, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage or settlement in the first schedule, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

The parties may determine for themselves which of the instruments relating to several distinct matters, employed shall, for the purposes of this section, be deemed to be the principal instrument.

7. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Subject to the provisions of the first clause of this section, an instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties; but nothing herein contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty in respect of which the proper duty has been paid.

7A. (1) No contract for sea-insurance (other than such insurance as is referred to in section 55 of the Merchant Shipping Act, Amendment Act, 1862), shall be valid unless the same is expressed in a policy of sea-insurance. (2) No policy of sea-insurance made for time shall be made for any time exceeding twelve months. (3) No policy of sea-insurance shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured. (4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

7B. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other certificates shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount, of the bonds, debentures or other certificates issued by it and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise. (1) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not: Provided that nothing herein contained shall exempt the local authority which has issued such bonds debentures or other certificates



from the duty chargeable in respect thereof prior to the twenty-sixth day of March 1897, when such duty has not already been paid or remitted by order issued under this Act.

8. The Governor-General in Council may, by order published in the Gazette of India, (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class or persons or by or in favour of any members of such class, are chargeable, and (b) cancel or vary such order to the extent of the powers hereby given.

*B.—Of Stamps and the mode of using them.*

9. Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—(a) according to the provisions herein contained, or, (b) when no such provision is applicable thereto—as the Governor-General in Council may, by rule, direct.

The rules made under this section may, among other matters, regulate—(1) in the case of each kind of instrument—the description of stamps which may be used, (2) in the case of instruments stamped with impressed stamps—the number of stamps which may be used, (3) in the case of hundis—the size of the paper on which they are written.

10. The following instruments may be stamped with adhesive stamps; namely :—(a) instruments chargeable with the duty of one anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets ; (b) bills of exchange, cheques and promissory notes drawn or made out of British India ; (c) entry as an advocate, vakil or attor-

ney on the roll of a High Court ; (d) notarial acts ; and (e) transfers by endorsement of shares of public companies and associations.

11. Whoever affixes any adhesive stamp to any instrument chargeable with duty and which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again ; and whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again. Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.

12. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

13. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written : Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

14. Every instrument written in contravention of section 12 or 13, shall be deemed to be unstamped.

15. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon



the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may, by rule, prescribe.

*C.—Of the time of stamping Instruments.*

**16.** All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

**17.** Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India; or, where such instrument cannot with reference to the description of stamp described therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

**18.** The first holder in British India of any bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same: Provided that if, at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 11 and such holder has no reason to believe that such stamp was

affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled, but nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

*D.—Of Valuations for Duty.*

**19.** Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in certain currencies, pounds sterling, pounds currency, francs or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas.

**20.** Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

**21.** Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

**22.** Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be pre-



sumed until the contrary is proved, to be duly stamped.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

*Instruments re-serving interest.*

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty.

*How transfer in consideration of debt, or subject to future payment, &c., to be charged.*

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—(a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount; (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance; and (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

*Valuation in case of annuity &c.*

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or in the case of an instrument executed before this Act comes into force could not have been ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument, more than the highest amount or value for which if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient.

*Stamp where value of subject-matter is indeterminate.*

27. The consideration, if any, and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

*Facts affecting duty to be set forth in instrument.*

28. (a) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration. (b) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified. (c) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other per-

*Direction as to duty in case of certain conveyances.*



son, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser. (d) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers: Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee. (e) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or, where such duty would exceed five rupees, with a duty of five rupees.

*E.—Duty by whom payable.*

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—(a) in the case of any instrument described in Nos. 2, 11, 13, 14, 15, 24, 28, 29, 30, 44, 53, 54, 55, 57, and 60 (a) and (b) of the first schedule—by the person drawing, making or executing such instrument: (b) in the case of a policy of insurance—by the insured; (c) in the case of a con-

veyance—by the grantee: in the case of a lease or agreement to lease—by the lessee or intended lessee: (d) in the case of a counterpart of a lease—by the lessor: (e) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, or, when the partition is made in execution of an order passed by a Revenue-authority, in such proportion as such authority directs: (f) in the case of an instrument of exchange—by the parties in equal shares: and (g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

30. When any instrument, (whether executed or not,) and *Adjudication as to proper stamp.* whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount not exceeding five rupees and not less than eight annas as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable:

and may for that purpose require to be *Collector may call for abstract and evidence.* furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that no evidence furnished in pursuance of this section shall be used *Proviso.* against any person in any civil proceedings, except in an enquiry as to the duty with which instrument to which it relates is chargeable; and every person by



whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

31. When an instrument brought to *Certificate by the Collector under S. 30* is in his opinion one of a description chargeable with duty, and

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument is equal to the duty to determined, has been paid,

the Collector shall certify by endorsement on such instrument that the duty stating the amount with which it is chargeable has been paid.

When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Nothing in this section shall authorize the Collector to endorse—

any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be);

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

any instrument chargeable with the duty of one anna or, any bill of exchange

or promissory note, when brought to him after the drawing or execution thereof on paper not duly stamped.

32. Every payment of a fee under S. 30 *Payment of fees shall be made in under S. 30 how stamps, or cash, as made.* the Governor-General in Council may by rule direct.

#### CHAPTER IV.

##### INSTRUMENTS NOT DULY STAMPED.

33. Every person having by law or *Examination and consent of parties impounding of authority to receive instruments.* evidence, and

every person in charge of a public office except an officer of police,

before whom any instrument chargeable, in his opinion, with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed:

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act: (Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1882):

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may from time to time, in cases of doubt, determine who shall be deemed to be, for the pur-



pose of this section, persons in charge of public offices.

34. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Provided that—

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable or in the case of an instrument insufficiently stamped of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

2nd, nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty or chapter forty-one of the Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act. (Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1882.)

3rd, when an instrument has been admitted in evidence, such admission shall, except as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

35. When the person impounding an instrument under S. 33 has by law or consent of parties authority to receive evi-

dence and admits such instrument in evidence upon payment of a penalty as provided by S. 34, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

In every other case, the person so impounding an instrument shall send it in original to the Collector.

36. When a copy of an instrument is sent to the Collector under the first paragraph of S. 35, he may, if he thinks fit, upon application made to him in this behalf, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument or

when such instrument has been impounded only because it has been written in contravention of S. 12, or S. 13 he may refund the whole penalty so paid.

37. When the Collector impounds any instrument under S. 33, or receives any instrument sent to him under the second clause of S. 35, he shall adopt the following procedure :—

(a) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall, upon application made to him in this behalf, deliver such instrument to the person from whose possession it came into the hands of the office impounding it, or as such person may direct.

(b) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or if ten times the amount of the proper duty or of the deficient por-



tion exceeds five rupees then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit :

Provided that, when such instrument has been impounded only because it has been written in contravention of S. 12 or S. 13, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

Every certificate under clause (a) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

38. If any instrument chargeable with duty and which is not duly stamped, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may instead of proceeding under Ss. 33 and 37, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

39. When the duty and penalty (if any) leviable in respect of any instrument has been paid under S. 34, S. 37 or S. 38 the person admitting such instrument in evidence, or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty stating the

amount of each have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it has been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :

Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under S. 34 shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary, and has not cancelled such certificate :

Provide also that nothing in this section shall affect the Code of Civil Procedure, section 144, clause (3).

40. The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument.

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

41. When any duty or penalty has been paid, under S. 34, S. 37 or S. 38, by any person in respect of an instrument and by agreement, or under the provisions of S. 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first men-



tioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid : and for the purpose of such recovery any certificate granted in respect of such instrument under S. 39 shall be conclusive evidence of the matters therein certified.

42. When any penalty is paid under S. 34 or 37, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment refund such penalty wholly or in part.

43. If any instrument sent to a Collector under the second paragraph of S. 35 be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

When any instrument is about to be sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

44. When any bill of exchange or promissory note chargeable with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respect the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

## CHAPTER V.

### REFERENCE AND REVISION.

45. If any Collector acting under S. 30, S. 37 or S. 38 feels

*Procedure where Collector feels doubt as to duty chargeable.* doubt as to the amount of duty with which any instrument is chargeable,

he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty (if any) in conformity with such decision.

46. The Chief Controlling Revenue Authority may state any case referred to it under S. 45, or otherwise coming to

its notice and refer such case with its own opinion thereon, if the case arises in the territories for the time being administered by the Governor of Fort Saint George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay as the case may be : if it arises in the North-Western Provinces or Oudh—to the High Court of Judicature for the North-Western Provinces ; if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab—to the Chief Court of the Punjab ; if it arises in the Central Provinces—to the High Court of Judicature at Bombay ; and if it arises in any other part of British India to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

47. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the question raised thereby, the Court may

*Power of Court to call for further particulars.*



refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alteration therein as the Court may direct in that behalf.

48. The High Court or Chief Court, *Procedure in disposing of reference.* upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving such copy dispose of the case conformably to such judgment.

49. If any Court other than a Court *Reference by other Courts to High Court.* mentioned in S. 46 feels doubt as to the amount of duty to be paid in respect of any instrument under the first proviso to S. 34, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue Authority, he would under S. 46 refer the same, and such Court shall deal with the case as if it had been referred under S. 46, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

References made under this section, when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court shall be made through the Court immediately superior.

50. When any Court in the exercise of *Revision of certain decisions of Courts regarding the sufficiency of stamps.* civil or revenue jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under S. 34, the Court to which appeals lie from, or references are made by, such

first mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under S. 34, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under S. 39, or in S. 40, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and penalty) which according to the determination of such Court, was payable in respect of the instrument under S. 34, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty:

Provided also that except for the purpose of such prosecution no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under S. 39.

## CHAPTER VI.

### ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

51. Subject to such rules as may be made by the Governor-General in Council as to the evidence *Allowance for spoiled stamps.*



which the Collector may require, allowance, shall be made by the Collector for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(a) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person :

(b) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money or in any way negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :

(c) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note :

(d) The stamp used for any of the following instruments, that is to say :—(1) an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law from the beginning : (2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended : (3) an instrument executed by any party thereto but which, by reason of the death of any person, by

whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed : (4) an instrument executed by any party thereto which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended : (5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose : (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped : (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that in the case of an executed instrument—(a) such instrument is given up to be cancelled : (b) the application for relief is made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India :

Provided also that in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months



after the stamp has been spoiled as aforesaid.

52. When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under S. 14 owing to such instrument having been written in contravention of the provisions of S. 12 the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first of alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof (a) other stamps of the same description and value, or, (b) if required, and he thinks fit, stamps of any other description to the same amount in value, or, (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

54. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bona fide* intention to use it, and that he has paid the full price thereof, and that it was so

purchased within the period of six months next preceding the date on which it is so delivered.

## CHAPTER VII.

### SUPPLEMENTAL PROVISIONS.

55. The Local Government, subject to the control of the Governor-General in Council, may make rules consistent herewith for regulating the supply and sale of stamps and stamped papers, the person by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

56. The Governor-General in Council may make rules consistent herewith to carry out generally the purposes of the Act.

57. All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time as occasion requires.

All rules made under this Act other than rules made under S. 55 shall be published in the Gazette of India, and all rules made under S. 55 shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

58. Any person receiving any money exceeding twenty rupees in amount or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value, shall on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

59. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.



60. Every local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

# CHAPTER VIII.

## CRIMINAL OFFENCES AND PROCEDURE.

61. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,

any person executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped, and

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees :

Provided that, when any penalty has been paid in respect of any instrument S. 34, S. 37 or S. 50, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

62. Any person required by S. 11 to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section shall be punished with fine which may extend to one hundred rupees.

*Penalty for omission to comply with provision of section 27.*

63. Any person who with intent to defraud the Government of any duty,

(a) executes any instrument in which all the facts and circumstances required by S. 27 to be set forth in such instrument are not fully and truly set forth, or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

64. Any person, who being required under S. 58 to give a receipt, refuses or neglects to give the same or who, with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered, shall be punished with the fine which may extend to one hundred rupees.

*Penalty for refusal to give receipt and for devices to evade duty on receipts.*

65. Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(b) makes, executes or delivers out any policy which is not duly stamped or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy,

shall be punished with fine which may extend to two hundred rupees.

66. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of

*Penalty for not drawing full number of bills or marine policies purporting to be in sets.*



two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand ruppes.

67. Whoever, with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever, knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment or, accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same,

and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force,

shall be punished with fine which may extend to one thousand rupees.

68. Any person appointed to sell stamps who disobeys any rule made under S. 55, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

69. No prosecution in respect of any Institution and offence punishable under this Act, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue Authority, or any officer authorised by it in this behalf may stay any such prosecution or compound any such offence.

70. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than those of a Magistrate of the second class shall try and offence under this Act.

71. Every such offence committed in respect of any instrument may be tried in any district or presidency-town in which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the law relating to criminal procedure for the time being in force.

72. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it :

Provided that no person shall be punished twice for the same offence.

## SCHEDULE I

1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount (or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt) in any book (other than a banker's pass-book) or on a separate piece of paper, when such book or paper is left in the creditor's possession.—One anna.
2. ADMINISTRATION-BOND including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Bank Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889.—The same duty as a Security-Bond (No. 14.)



ADOPTION-DEED. *See* Instrument No. 38.

3. AFFIDAVIT or declaration in writing on oath or affirmation made before a person authorised by law to administer on oath.—One rupee.  
*See* Exemptions, Schedule II (No. 1.)

4. AGREEMENT TO LEASE.—The same duty as a Lease (No. 39.)

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.

(a) If relating to the sale of any Government security, share in a Company or Association, or Bill of Exchange.—One anna.

(b) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government and to accept rights in other land in exchange for the right so relinquished.—Four annas.

(c) If not otherwise provided for by this Act.—Eight annas.

*See* Exemptions, Schedule II (No. 2).

6. APPOINTMENT, in execution of a power, whether of trustees or of property movable or immovable, where made by any writing not being a will.—Fifteen rupees.

7. APPRAISEMENT or valuation (made otherwise than under an order of the Court in the course of a suit).—The same duty as an Award (No. 10).

*See* Exemptions, Schedule II (Nos. 3 and 4.)

APPRENTICESHIP-DEED. *See* Instrument No. 31.

8. ARTICLES OF ASSOCIATION OF A COMPANY.—Twenty-five rupees.

9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court.—Two hundred and fifty rupees.

ASSIGNMENT. *See* Conveyance, No. 21 and Transfer No. 60.

AUTHORITY TO ADOPT. *See* Instrument, No. 38.

10. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit.

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.—The same duty as a Bond (No. 13) for such amount.

(b) in any other case.—Five rupees.

*See* Exemption, Schedule II (No. 6).

11. BILL OF EXCHANGE OR PROMISSORY NOTE, not being a cheque, bond, bank-note or currency-note.

(a) When payable on demand and the amount exceeds Rs. 20 one anna.

(b) When payable otherwise than on demand, but not more than one year after date or sight.

If the amount of the bill or note does not exceed Rs. 200

If it exceeds Rs. 200 and does not exceed Rs. 400

" " 400 " " " 600

If it exceeds Rs. 600 and does not exceed Rs. 1,000

" " " 1,000 " " " 1,200

" " " 1,200 " " " 1,600

" " " 1,600 " " " 2,500

For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000

For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000

And for every Rs. 10,000 or part thereof in excess of Rs. 30,000

If drawn singly.

If drawn in set of two, for each part of the set.

If drawn in set of three, for each part of the set.

Rs. A.

0 2

0 4

0 6

0 10

0 12

1 0

1 8

1 8

3 0

6 0

Rs. A.

0 1

0 2

0 3

10 0

12 0

0 0

8 0

8 0

0 1

0 3

Rs. A.

0 1

0 2

0 2

5 0

6 0

8 0

12 0

12 0

8 1

0 2

0 0



(c) When payable at more than one year after date or sight—The same duty as a Bond (No. 13) for the amount of such bill or note.

12. BILL OF LADING—Four annas. If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.  
*See Exemption, Schedule II No. 7.*
13. BOND not otherwise provided for by this Act or by the Court-fees Act, 1870.  
When the amount or value secured does not exceed Rs. 10—Two annas.  
When such amount or value exceeds Rs. 10 but does not exceed Rs. 50—Four annas.  
When such amount or value exceeds Rs. 50, but does not exceed Rs. 100—Eight annas.  
and for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000—Eight annas.  
and for every Rs. 500 or part thereof in excess of Rs. 1,000—Two rupees eight annas.  
*See Exemptions, Schedule II (No. 8.)*  
*See Administration-Bond (No. 2), Customs-Bond (No. 24), Indemnity-Bond (No. 28), Security-Bond (No. 14).*
14. BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office or to account for money received by virtue thereof.
  - (a) When the amount secured does not exceed Rs. 1,000.—The same duty as a Bond (No. 13).
  - (b) In any other case.—Five rupees.*See Exemptions, Schedule II (Nos. 8 and 12).*
15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a Bond (No. 13).
16. CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction by a Civil of Revenue Court, or Collector or other Revenue Officer.—The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money only.
17. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association—One anna.
18. CHARTER-PARTY, that is to say, any instrument except an agreement for the hire of a tug-steamer whereby a vessel or some specified principal part thereof is let for the specified purpose of the charterer.—One rupee.
19. CHEQUE, for an amount exceeding twenty rupees.—One anna.
20. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.—Ten rupees.



**21. CONVEYANCE**, not being a transfer mentioned in No. 60.

When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50—Eight annas.

When it exceeds Rs. 50 but does not exceed Rs. 100.—One rupee.

For every Rs. 100 or part thereof, in excess of Rs. 100 up to Rs. 1,000.—One rupee.

And for every Rs. 500 or part thereof, in excess of Rs. 1,000—Five rupees.

*See Exemptions, Schedule II Nos. 5 and 17.*

**CO-PARTNERSHIP.** *See Instrument No. 32.*

**22. COPY OR EXTRACT**, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees.

(a) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee.—Eight annas.

(b) In any other case.—One rupee.

*See Exemptions, Schedule II (Nos. 9 and 10).*

**23. COUNTERPART OR DUPLICATE** of any instrument chargeable with duty, and in respect of which the proper duty has been paid.

(a) If the duty with which the original instrument is chargeable does not exceed one rupee.—The same duty as is payable on the original.

(b) In any other case.—One rupee.

**24. CUSTOMS-BOND.**—The same duty as a Security-Bond (No. 14).**25. DECLARATION OF ANY TRUST** of or concerning any property, when made by any writing not being a will.—Fifteen rupees.**26. DELIVERY ORDER IN RESPECT OF GOODS**, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.—One anna.

**DEPOSIT OF TITLE-DEEDS.** *See Instrument, No. 29.*

**DISSOLUTION OF PARTNERSHIP.** *See Instrument, No. 33.*

**DUPLICATE.** *See Counterpart, No. 23.*

**27. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT**, in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners' Act, 1884.

In the case of an Advocate or Vakil.—Five hundred rupees.

In the case of an Attorney.—Two hundred and fifty rupees.

*See Exemption, Schedule II (No. 11).*

**EXCHANGE.** *See Instrument, No. 35.*

**EXTRACT.** *See Copy, No. 22.*

**FURTHER CHARGE.** *See Instrument, No. 30.*

**GIFT.** *See Instrument, No. 36.*

**28. INDEMNITY-BOND.**—The same duty as a Security-Bond (No. 14).

**INSPECTORSHIP-DEED.** *See Composition-deed, No. 20.*



29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property.
- (a) When such loan is repayable more than three months but not more than one year, from the date of such instrument.—The same duty as a Bill of Exchange No. 11 (b) for the amount secured.
  - (b) When such loan is repayable not more than three months from the date of such instrument.—Half the duty payable on a Bill of Exchange No. 11 (b) for the amount secured.
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY.
- (a) When the original mortgage is one of the description referred to in No. 44, clause (a), of this Schedule.—The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
  - (b) When such mortgage is one of the description referred to in No. 44, clause (b), of this Schedule.—The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. INSTRUMENT OF APPRENTICESHIP including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this Schedule).—Five rupees.  
See Exemption, schedule II No. 12 (c).
32. INSTRUMENT OF CO-PARTNERSHIP.—Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP.—Five rupees.
34. INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage.—One rupee.
35. INSTRUMENT OF EXCHANGE of any property.—The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. INSTRUMENT OF GIFT OTHER THAN A SETTLEMENT OR WILL.—The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.
37. INSTRUMENT OF PARTITION.—The same duty as a Bond (No. 13) for the amount of the value of property divided as set forth in such instrument.
38. INSTRUMENT OTHER THAN A WILL CONFERRING OR PURPORTING TO CONFER AN AUTHORITY TO ADOPT.—Ten rupees.  
INSURANCE. See Policy No. 49.
39. LEASE including an underlease or sub-lease—
- (a) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term—
    - of less than one year—The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
    - of not less than one year, but not more than three years—The same duty as a Bond (No. 13) for the average annual rent reserved.
    - exceeding three years—The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.



- (b) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term—The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
- (c) Where the lease is granted for a fine or premium, and where no rent is reserved—The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.
- (d) Where the lease is granted for a fine or premium in addition to rent reserved—The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease of no fine or premium had been paid or delivered.

Provided that, when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

- 40. LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in respect of any loan to be raised by any Company or proposed Company—One anna.
  - 41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn—One anna.
  - 42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion—Ten rupees.
  - 43. MEMORANDUM OF ASSOCIATION OF A COMPANY—Fifteen rupees.
  - 44. MORTGAGE-DEED not provided for by No. 14, No. 15, No. 29 or No. 55 of this Schedule—
    - (a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
    - (b) When at the time of execution possession is not given or agreed to be given as aforesaid—The same duty as a Bond (No. 13) for the amount secured by such deed.
- See Exemptions, Schedule II, No. 12 and No. 14 (b).
- 45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.—One rupee.
  - 46. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees.—One anna.
  - 47. NOTE OF PROTEST BY THE MASTER OF A SHIP.—Eight annas.
- PARTITION. See Instrument No. 37.
- PARTNERSHIP. See Instrument Nos. 32 and 33.



48. [PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INTENTION, or for the exclusive privilege of making or using or selling such invention in India.—One hundred rupees.] (Repealed by Act V of 1888).

49. POLICY OF INSURANCE.

(a) In the case of sea insurance

Rs. a. p.

(1) for or upon any voyage.—

(i) where the premium or consideration does not exceed the rate of two annas or one-eight per centum of the amount insured by the policy.

0 1 0

(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy.

0 2 0

(2) for time—

(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy

where the insurance shall be made for any time not exceeding six months.

0 2 0

where the insurance shall be made for any time exceeding six months and not exceeding twelve months.

0 4 0

(b) In the case of fire-insurance—

(i) in respect of an original policy for a month of any shorter term—

when the amount insured does not exceed Rs. 1,000

0 2 0

and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000.

0 2 0

(ii) in respect of an original policy for more than one month but not more than three months—

when the amount insured does not exceed Rs. 1,000.

0 3 0

and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000.

0 3 0

Rs. a. p.

(iii) in respect of an original policy for more than three months but not more than six months—

when the amount insured does not exceed Rs. 1,000

0 4 0

and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000.

0 4 0

(iv) in respect of an original policy for a longer term than six months—

when the amount insured does not exceed Rs. 1,000.

0 6 0

and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000.

0 6 0

(v) in respect of renewing, for the purpose of keeping in force a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any) there has not already been paid



the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.—The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends ; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whichever is the smaller sum.

(c) In the case of any other insurance except such a re-assurance as is described in division (d) of this article.

If drawn  
in dupli-  
cate, for  
each part.

	Rs.	a.	p.	Rs.	a.	p.
When the amount insured does not exceed Rs. 1,000	0	6	0	0	3	0
and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000.	0	6	0	0	3	0

(d) In the case of a re-insurance, by an Insurance Company which has granted a policy to sea-insurance or a policy insurance against loss by fire, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

1 0 0

See Exemption, Schedule II (No. 14 (a).)

50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51.

- (a) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction—Eight annas.
- (b) When authorising one person or more to act in a single transaction other than that mentioned in (a)—One rupee.
- (c) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally—Five rupees.
- (d) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally—Ten rupees.
- (e) In any other case—One rupee for each person authorised.

*Explanation.*—For the purposes of this number more persons than one when belonging to the same firm, shall be deemed to be one person.

PROMISSORY NOTE. See Bill of Exchange, No. 11.

PROTEST, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonour of a bill of exchange or promissory note. See Notarial Act, No. 45.

PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See Notarial Act, No. 45.



51. PROXY empowering any person to vote at any one meeting of—(a) Members of a Company whose stock or funds is or are divided into shares and transferable. (b) Municipal Commissioners. (c) Proprietors, Members or Contributors to the funds of any Institution—One anna.
52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES—One anna.  
*See Exemption, Schedule II (No. 15).*
53. RE-CONVEYANCE OF MORTGAGED PROPERTY  
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000—The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the re-conveyance.  
(b) In any other case—Ten rupees.
54. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—  
(a) If the amount or value of the claim does not exceed Rs. 1,000—The same duty as a Bond (No. 13) for such amount or value as set forth in the release.  
(b) In any other case—Five rupees.
55. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making re-payment contingent on the arrival of the cargo at the port of destination—The same duty as a Bond (No. 13.)
56. REVOCATION OF ANY TRUST of or concerning any property by any instrument other than a will—Ten rupees.
57. SETTLEMENT.—The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel—One anna.  
SPECIFICATION. *See* Petition No. 48.
59. SURRENDER OF LEASE.  
(a) When the duty with which the lease is chargeable does not exceed five rupees—The duty with which such lease is chargeable.  
(b) In any other case—Five rupees.  
*See Exemption, Schedule II (No. 16).*
60. TRANSFER.  
(a) Of shares in a Company or Association—One-quarter of the duty payable on a Conveyance (No. 21).  
(b) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance.—(The word 'lease' was subsequently omitted by Act XIII of 1897).  
1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees—The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.  
2. In any other case—Five rupees.  
(c) Of any property under the Administrator-General's Act, 1874, section 31—Ten rupees.  
(d) Of any trust-property from one trustee to another trustee without consideration—Five rupees.  
*See Exemption, Schedule II (No. 17.)*
- 60A. TRANSFER OF LEASE by way of assignment, and not by way of under-lease—The same duty as a Conveyance (No. 21).  
TRUST. *See* Declaration, No. 25, Revocation, No. 56.  
VALUATION. *See* Appraisement, No. 7.



61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware-house or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be—Four annas.

## SCHEDULE II.

## INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit (or declaration in writing) when made—
  - (a) as a condition of enlistment under the Indian Articles of War ;
  - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
  - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
- 2 Agreement or memorandum of agreement—
  - (a) for or relating to the sale of goods or merchandize (exclusively not being a note or memorandum chargeable under No. 46 of schedule I) ;
  - (b) for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner [Repealed by Act XII of 1891] ;
  - (c) made by raiyats for the cultivation of the poppy for Government ;
  - (d) made in the form of tenders to the Government of India for or relating to any loan ;
  - (e) made regarding the occupancy of land denoted by a survey number, and the payment of revenue therefor, under Bombay Act I of 1865 [Repealed by Act XII of 1891] ;
  - (f) made under the European Vagrancy Act, 1874, section 17.
3. (Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.)
4. (Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.)
5. (Assignment of copyright by entry made under Act No. XX of 1847, section 5).
6. Award under Bombay Act, VI of 1873, section 81 or Bombay Act, III of 1874, section 18.
7. Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.
8. Bond, when executed by—
  - (a) the sureties of middlemen lam-bardars or khattadars taking advances for the cultivation of the poppy for Government ;
  - (b) headmen nominated under rules framed in accordance with Bengal Act, III of 1876, section 99, for the due performance of their duties under that Act ;
  - (c) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.
9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any



public office or for any public purpose

10. (Copy of registration of emigrants furnished under section 27 or section 29 of the Indian Emigration Act, 1871). (Repealed by Act XII of 1891).

11. Entry—

(a) of an advocate, valkil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court (established by Royal Charter). [Words in brackets were subsequently omitted by Act IX of 1884];

(b) on the roll of any High Court, as an attorney, of an articulated clerk bound as such before this Act comes into force). [Repealed by Act XII of 1891].

12. Instruments—

(a) executed by persons taking advances under the Land Improvement Act, 1871, or where the Land Improvement Loans Act, 1883, is in force, under that Act, or by their sureties, as security for repayment of such advance;

(b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof;

(c) of apprenticeship executed by a Magistrate under Act XIX of 1850 or by which a person is apprenticed by or at the charge of any public charity.

13. Leases and Counterparts—

(a) leases of fisheries granted under the Burma Fisheries Act, 1875;

(b) lease, executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees;

(c) counterpart of any lease granted to a cultivator.

14. Letter—

(a) of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

(b) of hypothecation accompanying a bill of exchange.

15. Receipt—

(a) endorsed on or contained in any instrument duly stamped, or exempted under this Schedule No. 18 acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;

(b) for any payment of money without consideration;

(c) for any payment of rent by a cultivator on account of land assessed to Government revenue or (in the Presidencies of Fort St. George and Bombay) of inam lands;

(d) for pay by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army, when serving in such capacity;

(e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;

(f) given by holders of family-certificates in cases where the persons from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;



- (g) given by a headman or lambar-dar for land-revenue or taxes collected by him ;
- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for ;
- Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for ;
- Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association or proposed or intended Company or Association.
16. Surrender of lease when such lease is exempted from duty.

17. Transfers by endorsement—
- (a) of a bill of exchange, cheque or promissory note ;
- (b) of a bill of lading ;
- (c) of a policy of insurance ;
- (d) of mortgages of rates and taxes authorized by any Act for the time being in force in British India ;
- (e) of securities of the Government of India ;
- (f) of a warrant for goods No. 61 of Schedule I.

*General Exemption.*

18. Any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

SCHEDULE III.

Acts repealed [*Omitted.*]

(II.) THE GENERAL STAMP ACT, 1869.

ACT No. XVIII OF 1869.

*An Act for imposing Stamp-Duties on certain instruments.*

(In force from 1st January, 1870 to 1st April, 1879.)

CHAPTER I.

PRELIMINARY.

- I. This Act may be called "The General Stamp Act, 1869."
- Short Title.*
- It extends to the whole of British India.
- Extent of Act.*
- And it shall come into force on the 1st day of January, 1870.
- Commencement of Act.*
- II. On and after that day, the enactments specified in the third Schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.
- "Repeal of enactments."*
- III. In this Act and the first and second Schedules hereto annexed, unless there be something repugnant in the subject or context—
- Interpretation clause.*

(1) "Affidavit" includes every declaration in writing, on oath or affirmation, made before a person authorised by law to administer an oath :

(2) "Award" includes every decision in writing by an arbitrator or umpire.

(3) "Bill of Exchange" includes a Hundi and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money :

(4) "Bill of Lading" includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described and undertaking to deliver them at a port and to a person therein mentioned or indicated :

(5) "Bond" includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void, if a specified



act is performed or is not performed, as the case may be :

(6) "Bottomry-bond" includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage :

(7) "Charter-party" includes every instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer :

(8) "Cheque" includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money :

(9) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and, without those limits the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District :

(10) "Composition-deed" includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors. or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors :

(11) "Conveyance" means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos* :

(12) "Counter-part" means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor, mortgagor, or lessor, but by some other party to the instrument : it includes a

kabuliyat in cases where a lease has been granted :

(13) "Dock-warrant" includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be :

(14) "Impressed" includes "printed" and "lithographed" :

(15) "Lease" includes every instrument (not being a couter-part) by which one person lets or agrees to let, or takes or agrees to take, immoveable property to or from another :

(16) "Letter of Credit" includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn :

(17) "Letter of License" includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion :

(18) "Mortgage-deed" includes every instrument evidencing a pledge of property for securing the payment of money :

(19) "Negotiable instrument" includes Bill of Exchange Promissory Notes, and Cheques :

(20) "Notarial Act" means any instrument, endorsement, note, or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note, or entry made or signed by a consul, attorney, or other person authorised by law to act as a Notary Public :

(21) "Paper" includes vellum, parchment, or any other material on which an instrument may be written :

(22) "Partition-deed" means any instrument whereby persons interested in immoveable property jointly, or in



common, or as coparceners, or as members of an undivided Hindu family, divide or agree to divide such property in severalty and includes a batwara :

(23) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event : it does not include a policy on life :

(24) "Power-of-attorney" includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it :

(25) "Promissory Note" includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight :

(26) "Property" means property being in British India :

(27) "Protest" means a declaration in writing made by a Notary Public, or other person authorised to act as such, attesting the dishonour of a Bill of Exchange or Promissory Note :

(28) "Protest of the Master of Ship" includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship :

(29) "Proxy" Means an instrument whereby a person authorises another to vote for him at a meeting :

(30) "Release" includes every instrument whereby a person renounces a claim upon another person or against any specified property :

(31) "Respondentia-bond" includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination ; and

(32) "Settlement" means any instrument (other than a will) whereby the

destination of moveable or immoveable property is settled or agreed to be settled.

## CHAPTER II.

### STAMP-DUTIES CHARGEABLE UNDER THIS ACT.

IV. For every instrument mentioned in the first and second Schedules hereto annexed and executed in British India on or after the 1st day of January 1870,

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the first or second Schedule hereto annexed, to be the proper duty for such instrument.

V. (a) All instruments chargeable under this Act with the duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

(b) The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor-General of India in Council may from time to time prescribe in this behalf.

VI. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

Ist.—In the case of any instrument mentioned in the first Schedule to this Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award



and a copy, duplicate or extract), by the person drawing, making, or executing such instrument :

2nd.—In the case of a policy of insurance, by the insured :

3rd.—In the case of a settlement, by the settlor :

4th.—In the case of a conveyance, mortgage-deed, or lease, by the grantee, mortgagor or lessee :

5th.—In the case of a counterpart of a lease, by the lessor :

6th.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein : and

7th.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

VII. The duty imposed by this Act on *Duties on Bills of Exchange of Exchange.* shall be chargeable (a) on all bills drawn and payable in British India, (b) on all bills drawn in, but payable out of British India, and (c) on all bills drawn out of, but accepted, or paid or endorsed, transferred, or otherwise negotiated within, British India.

VIII. The holder of any Bill of Exchange or Promissory Note drawn or made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

IX. Where interest is expressly made *Instruments re-payable by the terms serving interest.* of an Instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

X. When in the consideration set forth *Consideration expressed in foreign in or the amount currency.* secured by any Instrument chargeable

under this Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to two rupees four annas.

One Mauritius dollar is equivalent to two rupees.

XI. When the amount or value of the *Optional stamps where value of subject-matter is indeterminate.* subject-matter of any bond, mortgage-deed, or settlement chargeable under this Act,

with an *ad valorem* stamp-duty and referred to or mentioned in section 6 cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp :

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

XII. The whole amount secured for *Bond, &c., for the payment of an annuity.* the payment of an annuity, or other sum payable periodically for an indefinite time by a bond, promissory note, or mortgage-deed shall, for the purpose of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Where the consideration for a conveyance is an annuity *Consideration for an annuity.* or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.



XIII. Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance, or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance, or lease, shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

The parties may determine for themselves which of such instruments shall for the purposes of this section be deemed to be the principal instrument: Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

XIV. An instrument so framed as to come within two or more of the definitions in S. 3 shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates.

Provided that when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this Act.

XV. Nothing in this Act shall render the following instruments chargeable with duty:—

(1) Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presi-

dencies of Madras and Bombay) of inam lands.

(2) Receipt given for money or securities for money deposited in any Bank or in the hands of any banker or person acting as a banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any Company or Association or proposed or intended Company or Association.

(3) Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest, or annuity or other periodical payment, thereby secured.

(4) Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5) Letters of hypothecation accompanying a Bill of Exchange.

(6) Transfers of securities of the Government of India.

(7) Bond to Government for the due performance of the duties of any salaried office.

(8) Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9) Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10) Counterpart of such lease.

(11) Surrender of land executed by a cultivator to his landlord.

(12) Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.



(13) Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14) Copies made for the private use only of any person having the custody of the original instrument or of his counsel, attorney or vakil.

(15) Receipt or other instrument executed by or on behalf of Government, in cases where the Government would, but for this exemption, be liable to pay for the stamp thereon.

(16) Letter of cover or engagement to issue a policy of insurance :

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

XVI. The Governor-General of India in Council may, from time to time, by order published in the Gazette of India, reduce or remit in the whole or any part of British India, the duties chargeable under this Act on all or any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the Gazette of India.

XVII. Nothing in this chapter, or in the schedules hereto annexed, shall be deemed to affect the stamp duties chargeable under Act No. XXVI of 1867, section six, or under any enactment relating to stamps used in judicial proceedings.

### CHAPTER III.

#### UNSTAMPED OR INSUFFICIENTLY

#### STAMPED DOCUMENTS.

XVIII. (a) No instrument chargeable with stamp-duty shall be received in any court of justice, or by any person, having by law or consent of parties authority to receive evidence, as creating, modifying, transferring or extinguishing or purporting to create, modify, transfer or extinguish, any right or obligation or as evidence in any civil proceeding, or shall be acted upon in any such court, or by any such person as aforesaid, or by any public officer, or shall be registered by any officer acting under any law for the registration of assurances or in any public office, or shall be authenticated by any public officer, unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(b) Every instrument chargeable with stamp-duty shall be admitted in evidence in any criminal proceeding (other than proceedings under chapter XXII of the Code of Criminal Procedure), although it may not have the stamp required by law impressed thereon or affixed thereto.

XIX.. Subject to the provisions contained in section twenty six, no person taking a bill of exchange or promissory note requiring a stamp under section eight, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it the proper stamp is affixed thereto and cancelled in manner directed by this Act.



XX. When any instrument chargeable with stamp-duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the Court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument, of the sum required to make up the full amount chargeable on such instrument, together with a penalty of the following amount (that is to say) :—

*Powers of Civil Courts as to unstamped or insufficiently stamped instruments.* if the instrument is produced within one year from the date of its execution, five times, or if it is produced after one year from such date, twenty times, such proper stamp-duty or deficient portion thereof as aforesaid, shall certify by endorsement on such instrument that the proper stamp-duty has been levied thereon :

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp-duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

XXI. (a) An entry of every such payment showing the amount thereof shall be made in a book to be kept by the court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

(b) The court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of duty, stating the number and title of the suit,

the name of the party from whom the money was received, and the date (if any) and description of the instrument.

(c) The court shall pay over all money so received to the Collector, or to such person as he may from time to time appoint to receive the same.

XXII. If it appear to a civil or criminal court that any instrument filed or exhibited in such court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp-duty required by the law in force in British India at the time of its execution, the court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

XXIII. When any instrument is produced before any registering officer or in any public office other than a civil or criminal court, if it appear to the registering officer or to the head of such public office that the instrument is chargeable with stamp-duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by the law, he shall impound the instrument, and send it forthwith to the Collector.

XXIV. (a) When any instrument is produced before the Collector, otherwise than for the purpose of obtaining an adjudication under S. 39, or has been sent to him under S. 23, he shall either proceed in accordance with the provisions of S. 20, exercising the powers thereby conferred on a civil court ; or if it appear to him that the instrument was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the pro-



per stamp-duty, he shall prosecute all the persons that have executed the said instrument, or such of them as to him seem fit ;

or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be) and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the Provision contained in S. 40, it shall be deemed, to be properly stamped or not chargeable (as the case may be) :

(b) Provided that, in any case coming under this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under S. 23, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence or urgent necessity, he may remit the whole or any part of the penalty prescribed\* by S. 20 :

(c) Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp-duty has been levied upon it.

(d) Subject to the provision contained in S. 40, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which

shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

XXV. When the Collector elects to proceed under S. 20, he shall (if he imposes a penalty), after endorsing on the instrument the certificate thereby directed, or (if he remits the whole of the penalty), after endorsing on the instrument a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced.

Subject to the provision contained in S. 40, the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In case any instrument sent or returned under Ss. 22, 23, or 24, or the former Ss. 22, 23, 24 or 25. part of this section, be lost, destroyed or injured during transmission, the court or officer sending or returning, the same shall not be liable for such loss, destruction or injury.

XXVI. (a) When any bill of exchange, promissory note, cheque or order for the payment of money

on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(b) Such bill, note, cheque or order shall, so as far relates to the stamp-duty chargeable thereon, be valid ; but this shall not relieve any person or firm liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.



XXVII. (a) Any person, or the agent of any person, from whom money exceeding in amount twenty Rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money, or any agent to whom the same shall have been paid, receipt for such money and also the value of the said stamp.

(b) If any one to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

XXVIII. Except as provided in Ss. 8 and 26, no stamp shall be affixed to, or impressed on, any bill of exchange or promissory note, or any instrument chargeable hereunder with the duty of one anna, subsequent to the execution thereof nor shall the provisions of Ss. 20 and 24 apply to any such instrument.

#### CHAPTER IV.

##### CRIMINAL PENALTIES.

XXIX. Any person or firm making, signing or, issuing or except as provided in S. 26, accepting, endorsing, paying or receiving payment of any bill of exchange, promissory note, cheque or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value,

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

XXX. Any person or firm presenting for acceptance or for payment, or accepting, paying, endorsing, transferring or in any manner negotiating any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

XXXI. Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under S. 8,

and any person or firm endorsing, transferring or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody or power, cancel the stamp so affixed, in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

Any person or firm who or which ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

XXXII. Any person or firm drawing or executing within British India a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.



XXXIII. Whenever an adhesive stamp is used as hereinbefore authorized, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used, so that it cannot be used again.

Any person making or executing such instrument and failing to cancel the stamp affixed thereto in manner aforesaid shall, for every such offence, be liable to fine not exceeding on hundred rupees.

XXXIV. (a) When any moveable or immovable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

(b) When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid, notwithstanding the purchaser is not or does not become personally liable for such debt or sum, or does not agree to pay the same or to indemnify the seller against the same.

(c) If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act, if the full considera-

tion-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

XXXV. Any attorney, vakil, pleader, mukhtar or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth, or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned, who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money, shall for every such offence pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakil, pleader and mukhtar convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakil, pleader or mukhtar :

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

XXXVI. Whoever abets within the meaning of the Indian Penal Code

any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

XXXVII. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant



for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

XXXVIII. Whenever an offender is *Reward to in-* sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

XXXIX. When any instrument chargeable with stamp-duty under this Act, *Adjudication of doubt as to proper stamp.* whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all Courts and public offices as if originally executed on paper bearing the proper stamp:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement on bills of exchange, promissory notes or instruments chargeable with the stamp-duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequently to the drawing or execution thereof.

XL. All certificates and orders of the Collector under this Act shall be open to *Revision of Collector's certificates and orders.* revision on appeal or otherwise by the

Chief Controlling Revenue Authority to which the Collector is subordinate.

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section 24 or section 25.

XLI. (a) The Chief Controlling Revenue Authority may *Reference to High Court.* state any case coming before it under this Act and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort St. George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

(b) Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(c) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(d) The High Court upon the hearing of any such case shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded; and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

XLII. The Chief Controlling Revenue Authority may, upon *Power to remit penalties.* petition, remit wholly or in part any penalty imposed under this Act.

XLIII. All prosecutions in respect of *Institution and conduct of prosecutions.* any offence punishable by this Act, shall be instituted



and conducted by the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

XLIV. Offences punishable under this *Jurisdiction of Act* may be tried *Magistrate.* within the limits of

the towns of Calcutta, Madras and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure or of a Subordinate Magistrate of the first class :

Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

## CHAPTER VI.

### MISCELLANEOUS.

XLV. If any person possessing any stamped paper which *Refund in case of useless or spoiled stamped paper.* has been obtained in the manner allowed by this Act, or Act

No. X of 1862 or any paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, does not require the same for use,

or if the paper so possessed becomes spoiled or unfit for use as hereinafter mentioned,

the Collector of the District in which the paper has been purchased may, upon application made to him, within one year after such purchase, and upon delivery to him of, such paper, refund the amount paid to Government for the same, whether by the applicant or any other person ;

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

XLVI. Stamped paper and paper on *When stamped* which the stamp has *paper shall be* been denoted by the *held to be spoiled.* Collector or the Superintendent of Stamps, shall be held to be spoiled or unfit for use within the meaning of section 45 when—

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use ;

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail ;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail ;

or when, by refusal of any office or trust granted by writing thereon, it has failed of the purpose intended ;

or when, by reason of failure of consideration the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced ;

or when, the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped ;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use ;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

XLVII. Where in case of a sale, or an *Suit where consideration is not stated.* exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in



interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be), or his representative in interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth ;

and in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

**XLVIII.** Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI of 1867 (to amend the law relating to stamp duties) for determining the person by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control ; and may from time to time alter and add to such rules.

Such rules, alterations and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rule, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

**XLIX.** When an impressed stamp is used under S. 5 to denote the amount of duty with which any

instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required :

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under S. 48, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

**L.** When more stamped papers than one are used under S. 49, for an instrument chargeable with stamp-duty under this Act each paper so used shall contain a part of the instrument.

**LI.** Every Local Government shall cause this Act and the schedules hereto annexed to be carefully translated into the principal vernacular languages of the territories subject to its control.

A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.



## SCHEDULE I.

*Instruments chargeable with ad valorem Stamp-duties*

Description of Instruments.

Proper Stamp-duty.

		Proper Stamp-duty.					
		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, of each part of the set.			
1. Bill of Exchange payable otherwise than on demand. 2. Promissory Note payable otherwise than on demand.	When the amount of the Bill or Note does not exceed Rs. 100 .. .. .	Rs.A. 0 1	Rs.A. 0 1	Rs.A. 0 1			
	And when the amount exceeds Rs. 100 but does not exceed Rs. 200 .. .. .	0 2	0 1	0 1			
	And when the amount exceeds Rs. 200 but does not exceed Rs. 300 .. .. .	0 3	0 2	0 1			
	And when the amount exceeds Rs. 300 but does not exceed Rs. 600 .. .. .	0 6	0 3	0 2			
	And when the amount exceeds Rs. 600 but does not exceed Rs. 900 .. .. .	0 9	0 5	0 3			
	And when the amount exceeds Rs. 900 but does not exceed Rs. 1,200 .. .. .	0 12	0 6	0 4			
	And when the amount exceeds Rs. 1,200 but does not exceed Rs. 1,500 .. .. .	0 15	0 8	0 5			
	And when the amount exceeds Rs. 1,500 but does not exceed Rs. 2,500 .. .. .	1 8	0 12	0 8			
	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 .. .. .	1 8	0 12	0 8			
	For every Rs. 5,000 or part thereof, in excess of Rs. 10,000 up to Rs. 30,000 .. .. .	3 0	1 8	1 0			
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 .. .. .	6 0	3 0	2 0			
3. Policy of insurance.	When the amount insured does not exceed rupees 1,000 .. .. .	0 4	0 2				
	And for every further sum of Rs. 1,000 insured or for every part thereof .. .. .	0 4	0 2				
*4. Transfer of a share in a company or association. *(Note—The stamp-duty chargeable on the instrument may be denoted by an-ad-hesive stamp when the transfer is made by endorsement.)		Rs.A.					
	When the amount paid for such share does not exceed Rs. 100 .. .. .	0 4					
	For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 .. .. .	0 4					
	And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000 .. .. .	1 4					
5. Bond for any specified amount, other than an administration-bond.	When the amount secured does not exceed Rs. 25 .. .. .	0 0	2				
	When such amount exceeds Rs. 25 but does not exceed Rs. 50 .. .. .	0 4					
	When such amount exceeds Rs. 50 but does not exceed Rs. 100 .. .. .	0 8					
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 .. .. .	0 8					



6. Bottomry-bond.	For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000 .. ..	2 8
7. Respondentia-bond.	For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 .. And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 .. ..	Rs. A. 2 8 12 8
8. Customs-bond.	(a) When the amount secured does not exceed Rs. 1,000. (b) When such amount exceeds Rs. 1,000.	The stamp-duty with which a Bond for such amounts is chargeable (No. 5). Five rupees.
9. Indemnity bond.	(a) When the amount secured does not exceed Rs. 3,000. (b) When such amount exceeds Rs. 3,000 or is not expressed.	The stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen rupees.
10. Mortgage-deed when possession of the property comprised therein is not given by the mortgagor at the time of execution.		The stamp-duty with which a Bond for the amount secured
11. Instrument of further charge on such property, whether by indorsement or otherwise.		is chargeable (No. 5)
12. Bond or mortgage-deed for the due execution of an office, or to account for money received by virtue thereof.	(a) when the amount secured does not exceed Rs. 3,000. (b) when such amount exceeds Rs. 3,000 or the amount is not expressed.	The stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen rupees.
13. Assignment of any interest secured by a bond or mortgage-deed.	(a) when the amount of such interest does not exceed Rs. 3,000. (b) in any other case.	The stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen rupees.
14. Settlement.		The stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).



15. Conveyance.	When the amount paid or secured does not exceed Rs. 50	Rs. A. P.
16. Mortgage-deed, when possession of the property comprised therein is given by the mortgagor at the time of execution.	When such amount exceeds Rs. 50 but does not exceed Rs. 100	0 8 0
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	1 0 0
17. Instrument of further charge on such property, whether by endorsement or otherwise.	For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000.	1 0 0
	For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000.	5 0 0
	For every Rs. 10,000 or part thereof in excess of Rs. 30,000 up to Rs. 1,00,000	5 0 0
	For every Rs. 20,000 or part thereof in excess of Rs. 1,00,000	50 0 0
		75 0 0

18. Instrument of exchange or partition of immovable property when money is paid for equality of exchange or partition—The stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the stamp-duty with which an instrument of exchange of immovable property or a partition-deed is chargeable under Schedule II.

#### 19. Lease.

(a) Where the lease is expressed to be for a term of less than one year.—The stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.

(b) Where the lease is expressed to be for a term of not less than one year but not more than three years.—The stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.

(c) Where the lease is expressed to be for a term exceeding three years, or where no term is expressed.—The stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.

(d) Where the lease is granted in consideration of a fine or premium and where no rent is reserved.—The stamp-duty with which a conveyance for the amount so paid is chargeable.

(e) Where the lease is granted in consideration of a fine or premium and also of a rent.—The stamp-duty with which a conveyance for the amount of the fine or premium is chargeable in addition to the stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.

#### 20. Surrender of lease.

(a) Where the amount of stamp-duty chargeable on the lease not exceed Rs. 16.—The stamp-duty with which the lease is chargeable (No. 19).

(b) In any other case.—Sixteen rupees.

21. Appraisement or valuation of any property or of any interest therein, or of the annual or monthly value thereof or of any repairs wanted or of the materials used in any building or of any artificer's work.

(a) Where the amount of such appraisement or valuation does not exceed Rs. 500.—Eight annas.

(b) Where it exceeds Rs. 500.—One rupee.



22. Award.

- (a) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500.—Eight annas.
- (b) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award.—One rupee.

23. Copy, duplicate or extract, attested to be a true copy, duplicate or extract.

- (a) If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original.—Eight annas.
- (b) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20.—One rupee.
- (c) If such duty exceeds Rs. 20, but does not exceed Rs. 50.—Two rupees.
- (d) If such duty exceeds Rs. 50.—Four rupees.

SCHEDULE II.

*Instruments chargeable with fixed Stamp-duties.*

Description of Instrument.	Proper stamp duty
1. Bill of exchange, promissory note, cheque, or order for the payment on demand of an amount exceeding twenty rupees.	One anna.*
2. Letter of Credit.	*(This duty may be denoted by an adhesive stamp).
3. Agreement or memorandum of an agreement relating to the sale of any Government security, share in a company or association, or Bill of Exchange.	
4. Certificate or other document purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association.	
5. Note or Memorandum written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand, therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due.	
6. Shipping order for or relating to the conveyance of goods on board of any vessel.	One anna.* *(This duty may be denoted by an adhesive stamp.)
7. Receipt or discharge given for or upon the payment of money, of delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees.	
8. Proxy to vote at any one meeting of—(a) Members of a Company or Association whose stock or funds is or are divided into shares and transferable. (b) Municipal Commissioners. (c) Justices of the Peace, being a body corporate. (d) Proprietors, members or contributors to the funds of any institution.	Four annas.
9. Bill of lading.	
10. Dock-warrant.	
11. Any agreement or memorandum of an agreement not otherwise provided for by this Act :	Eight annas.
Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an Agreement.	
12. Notice of Protest by the master of a ship.	
13. Power-of-Attorney to present of registration.	



- |   |                   |
|---|-------------------|
| 14. Affidavit not made for the immediate purpose of being produce in any Court.   | } One rupee.      |
| 15. Collateral Instrument not otherwise provided for by this Schedule.  |                   |
| 16. Counterpart of any Instrument chargeable with Stamp-duty under this Act: provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper Stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects. |                   |
| 17. Instrument of Dissolution of Partnership.   |                   |
| 18. Power-of-attorney for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees.  | } Two rupees.     |
| 19. Power-of-attorney for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees.  |                   |
| 20. Bond or mortgage-deed executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution.  | } Two rupees.     |
| 21. Instrument evidencing an agreement to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security.  |                   |
| 22. Charter-party.  | } Two rupees.     |
| 23. Notarial act.   |                   |
| 24. Protest of a Bill of Exchange or Promissory Note.   |                   |
| 25. Protest of the Master or owner of a ship.   |                   |
| 26. Instrument of co-partnership.   | } Four rupees.    |
| 27. Reconveyance of mortgaged property, when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution.   |                   |
| 28. Composition-deed.   | } Eight rupees.   |
| 29. Letter of License.  |                   |
| 30. Release.  |                   |
| 31. Instrument purporting to confer an authority to adopt.  |                   |
| 32. Power-of-attorney not otherwise provided for by this Schedule.  | } Sixteen rupees. |
| 33. Articles of Association of a Company.   |                   |
| 34. Memorandum of Association of a Company.   |                   |
| 35. Appointment in execution of a power, whether of Trustees, or of property, movable or immovable, where made by any writing not being a will.   |                   |
| 36. Declaration of any use or trust of or concerning any property, movable or immovable, where made by any writing not being a will.  | } Sixteen rupees. |
| 37. Instrument of gift of immovable property.   |                   |
| 39. Instrument of exchange of immovable property where no money is paid or agreed to be paid for equality of exchange.  |                   |
| 39. Partition-deed relating to immovable property where no money is paid or agreed to be paid or equality of exchange.  |                   |



40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India. One hundred rupees.
41. Articles of clerkship or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court. Five hundred rupees.

(III.) ACT NO. X OF 1862.

Passed by the Governor-General of India in Council.

(Received the assent of the Governor-General on the 17th April 1862.)

*An Act to consolidate and amend the Law relating to Stamp Duties.*

**Preamble.** WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows:—

**Repeal of Laws.** I. From the time when this Act shall come into force, Regulation XII, 1830, of the Bombay Code (for modifying the rule provided in clause first, Section III, Regulation IV, 1827, for valuing lands in civil actions), Act XXXVI of 1860 (to consolidate and amend the law relating to Stamp Duties), Act XL of 1860 (to amend Act XXXVI of 1860), and Act LI of 1860 (further to amend Act XXXVI of 1860) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force. In respect of any such Deed, Instrument or writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed.

II. For every Deed, Instrument, or writing which shall be executed from the time when this Act

shall come into force, and which shall be of any of the kinds specified as requiring stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or writing.

III. If any person shall draw, or, except as provided in Section XXIV of this Act, shall accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed Instrument, or other writing, engrossed on unstamped or insufficiently stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A annexed to this Act, every such person so offending, shall (unless in any case in which a higher penalty is imposed by this Act) forfeit a sum not exceeding one hundred rupees, or a sum equal to ten times the value of the stamp omitted to be used, if the sum so calculated exceed one hundred rupees.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under



the provisions of this Act, and may from time to time alter and vary the orders which he may issue. The orders made by the Governor-General of India in Council under this section shall be published in the Official Gazettes of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on *Receipt Stamps* Receipts and Drafts *how to be denoted.* or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by an adhesive Stamp fixed to the paper upon which such Instrument is written.

VI. The Duty chargeable on the *Adhesive Stamps* transfer of a share of any Banking Corporation or Joint Stock Company, *may be used for transfers of shares of Banking Corporations, &c.* which by any law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp affixed thereto.

VII. It shall be lawful for the Governor-General or-General of India in Council, by an order to be published in the Official Gazette, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in such order, of adhesive Stamps for any Deeds, Instruments, or writings required to bear a Stamp, other than the Instruments mentioned in the last two preceding sections.

VIII. In any case where an adhesive *Obliteration of* Stamp shall be used *adhesive Stamp* as hereinbefore authorized, the person making the Deed, Instrument, or writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not admit of being used again;

and if any person who shall write or give any receipt or discharge or make or sign any Draft or Order, or any other Deed, Instrument, or writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bona fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding 100 rupees.

IX. The Duty imposed by this Act on *Stamps on Bills* Foreign Bills or Exchange, &c. change shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the duty so imposed on Bills drawn out of the British Territories in India, may be denoted by adhesive Stamps to be affixed to such Bills as herein after directed.

X. Every Bill of Exchange which shall *Bills purporting* purport to be drawn *to be drawn abroad* at any place out of *deemed for the purposes of this Act to be so drawn.* the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such



Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the Bill as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner negotiate any such Bill as aforesaid, whereon there shall not be such adhesive Stamp as aforesaid, duly

*Penalty for negotiating such Bill without a Stamp affixed, or for neglecting to cancel such Stamp.*

affixed, or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, every such person so offending in any such case shall be liable to the penalty prescribed in S. III of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the

*Penalty for drawing Bills purporting to be drawn in a set of two or more, and not drawing the whole number of the set.*

British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act the whole number of Bills of which such Bill purports the set to consist, he

shall forfeit a sum not exceeding one thousand rupees.

XIII. If any person, in order to avoid the payment of the *Penalty for drawing, &c. post-dated Bills of Exchange.* duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred rupees.

XIV. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any

*Effect of a writing not duly stamped.*

Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by and public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the Schedule A annexed to this Act. Provided that every Deed,

*Proviso.* Instrument, or Writing liable to Stamp Duty, shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XV. Clause 1.—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satis-

*Deeds inadvertently executed on paper not bearing proper Stamp may be duly stamped on payment of proper Stamp Duty and penalty, if brought to the Collector within six weeks.*



fied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount, and, as a penalty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the Collector be satisfied that the

*Remission of penalty.* omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

*Clause 2.—*If any Deed, Instrument, or Writing requiring to be stamped under section II of this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped after six weeks from the date of its execution, but within four months of that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing or otherwise to defraud the Government, may, on payment of a sum sufficient to

make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be brought to such Collector until after the expiration of four months

*Penalty if brought after four months.* from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

*Clause 3.—*It shall be the duty of the Collector of the Stamp Revenue of the District, to determine whether, on payment of a Deed, &c., executed or unstamped on insufficiently stamped paper, the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

*Clause 4.—*Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

*Clause 5.—*In any case falling within this Section in which it shall appear to be Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, order the proper Stamp to be im-



pressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this section.

*Mitigation or return of Penalty under this Section.* Clause 6.—The Board of Revenue or other Chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and if paid, may order the whole or any part of it to be returned.

XVI. The Stamp which shall be impressed under the last preceding Section, shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

*In cases falling under Section XV, Civil Courts may receive in evidence unstamped or insufficiently stamped Deeds, on payment of the proper Stamp Duty and penalty.* XVII. Clause 3.—In any case in which a Stamp might be impressed under Section XV of this Act, a Civil Court may receive in evidence any Deed, Instrument, or writing not bearing

the Stamp prescribed by Schedule A annexed to this Act, on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said section.

*Procedure on payment under preceding clause.* Clause 2.—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty,

stating the number and title of the suit, and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in clause 6 Section XV of this Act as to the mitigation or payment of penalties paid to the Collector, shall be applicable to penalties paid into Court under this Section.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, shall be stamped at any time after the execution thereof, except as hereinbefore provided.

*Procedure (in cases other than those provided for in Sections XV and XVII) for determining the proper amount of Stamp Duty to be impressed on any Deed.* XIX. When in any case other than the cases provided for in Sections XV and XVII of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the Chief Controlling Revenue Authority, either directly or through the Collector of Stamp Revenue of the District, for an adjudication with a view to remove such doubt, and shall, at the same time, pay a fee of ten rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp and an additional Stamp denoting that such adjudication fee has been paid. A



Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

XX. The cost of transmitting by post any Deed, Instrument, or Writing required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

XXII. The provisions of Sections XV and XVII of this Act shall not extend to Bills of Exchange or other forms of Orders for money, or to Receipts for money.

XXIII. The payment of any penalty under Section XV or Section XVII of this Act shall exempt the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

XXV. If any person shall, within the British Territories in India, execute any Police of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the two numbers of which such Police purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand rupees.

XXVI. In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the



amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section IX of Act XLII of 1860 (for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter) before the hearing of the suit has commenced the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVII. No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or writing, for which an optional Stamp is indicated to be proper by the Schedule A annexed to this Act, than the largest sum for which if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or writing would be sufficient.

XXVIII. No Justice of the Peace or any Officer, before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value

prescribed by the Schedule A annexed to this Act.

XXIX. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp shall (if required) give a receipt, bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal, shall be liable to a penalty not exceeding one hundred rupees. The expense of providing the Stamp of any Bill of Exchange Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XXX. Except in any Court of Justice established by Royal Charter or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring stamps in the Schedule B annexed to this Act, shall be filed exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B.

Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

XXXI. Every provision contained in the Schedules annexed to this Act, shall be of the same force



as if it were contained in the body of the Act.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B annexed to this Act on any petition of plain or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which he orders of such Court are open.

XXXIII. The Governor-General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that in the whole or in any part of the British Territories in India to be specified in such order, such lower rates of Stamp Duty as he shall prescribe, shall be taken on all or any of the Deeds, Instruments, or writings specified in the Schedules annexed to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancelment or variation shall also be notified in the Official Gazette.

XXXIV. The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue or other Chief Controlling Revenue

Authority, except orders passed under Section XV of this Act, when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper stamp to have the proper Stamp impressed upon it and orders passed under section L of this Act, when the Collector shall

allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

XXXVI. The local Government may license or cause to be licensed venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such venders for sale, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may at any time, be revoked by the authority granting the same.

XXXVII. Every vender of Stamps shall, at all times, have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty rupees.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of lading the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred rupees.

XXXIX. Any vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labour not exceeding three months or both.

XL. Every Vender of Stamps shall, without delay, deliver any Stamp which he has in his posses.



sion for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

**XLI.** Any vender who demands or accepts for any Stamp *Stamp vender accepting any consideration other than that authorized.* any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XLII.** Any vender who demands or accepts, for any Stamp *Stamp vender accepting any consideration exceeding the value of the Stamp.* Stamps, any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labour for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or officer passing the sentence, to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

**XLIII.** Any vender or other person *Illegal sale of old Stamps.* who, after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, sells any old stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XLIV.** If any vender refuse or omit *Stamp vender refusing or omitting to render accounts.* to render any account required from him, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorized by such Collector to inspect his accounts or to examine the store of stamps in his possession, it shall be lawful for such Collector to proceed against such vender for the recovery of the value of the balance of stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books,

in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

**XLV.** Any Vender who, upon the *Delivery of Stamps &c., by Vender on determination of his license.* determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding five hundred rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any stamps or balance of cash remaining in the hands of outstanding against such Vender.

**XLVI.** Upon the death of any Vender, *On death of Stamp Vender, unsold Stamps, &c., to be delivered to a duly authorized Officer.* the person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District, or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received for sale on the part of Government and shall not have sold at the time of his death, and any account kept by such deceased Vender in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred rupees.



XLVII. The Collector of Stamp Revenue of the District *Proceedings* may call upon the *sureties* surety of a Vender of Stamps, to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing Revenue or rent to Government.

XLVIII. No person, not being a license *Unlicensed sale* Vender of Stamps *of Stamps.* duly appointed, shall sell any Stamp, unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an agreement for a Loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading

XLIX. If any licensed Vender die, or *If licensed Vender die, or his license expire, or be revoked.* if his license expire or be revoked, the Stamps in the possession of such Vender, of which, after deducting the percentage or discount allowed, he has paid the amount to Government, may within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District, who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. *Clause* 1.—If any Stamp Paper, *Renewal* of after having been obtained in the manner *damaged* or *spoiled Stamps.* allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing, it remains incomplete and of no avail; or when by the refusal of any Office or trust that may be granted by a Deed, Instrument, or Writing, it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered, the same is rendered of no avail; or if by reason of failure or consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange, other than a Bill drawn in sets as provided in this Act, if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such stamped paper, so damaged, spoiled, or rendered unfit for use to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled or rendered unfit for use, or to his representative, upon payment of the value of the Paper on which the new Stamp shall be impressed. The provisions of this



Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee, or to any adhesive Stamp.

*Clause 2.*—The owner of any Stamp Application for which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

*Clause 3.*—In any case in which, under this Section, a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

*LI. Clause 1.*—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, movable or immovable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured, or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person.

Provided that if the Deed, Instrument, or writing be framed in accordance with a form prescribed by any Act or Regulation in force and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing.

If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

*Clause 2.*—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing any less amount than the full and true purchase or consideration money directly or indirectly paid, or secured, or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

*LII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act, except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.*

*LIII. Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a Subordinate Magistrate of the 1st Class as defined in the Code of Criminal Procedure, or by a Justice of the Peace.*



LIV. If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

LVI. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "Value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange"

includes a Hoondee or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed, whether under a Seal or not. The word "Paper" includes Parchment, Vellum or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month. The words "British Territories in India" denote the territories vested in Her Majesty by the Statute, 21 and 22 Vict., C. 106, entitled "an Act for the better Government of India."

"Deed."

"Paper."

"Sheet."

Number.

Gender.

"Month."

"British Territories in India"

"British Territories in India."

the territories vested in Her Majesty by the Statute, 21 and 22 Vict., C. 106, entitled "an Act for the better Government of India."

LVII. This Act shall come into force on the 1st day of June 1862.

Commencement of the Act.

#### SCHEDULE A.

(Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.)

1. Agreement, or any Minute or Memorandum of an agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for this Schedule, whether the same be only evidence of a contract or obligatory upon the parties—1 Rupee.

*Note.*—If two or more letters are offered in evidence to prove an Agreement between the parties shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.

If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower—The same Stamp as prescribed by this Schedule for such Instrument.



2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule—The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.

3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied—The same Stamp as for a Lease for the same property on the same terms and conditions.

Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.

4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—

If the amount advanced do not exceed 50 Rs.—1 anna.

If it exceed 50 Rupees but do not exceed 100 Rupees—2 Annas.

If it exceed 100 Rupees but do not exceed 200 Rupees—4 Annas.

If it exceed 200 Rupees but do not exceed 500 Rupees—8 Annas.

If it exceed 500 Rupees—1 Rupee.

5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards—1 Anna.

#### *Exemptions.*

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.

6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port—8 Annas.

Beyond the limits of the Port—1 Rupee.

7. Agreement for service or personal employment by the month or for any longer period—

If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees—1 Anna.

If the amount so secured exceed 5 Rs. but do not exceed 20 Rs.—4 Annas.

If the amount so secured exceed 20 Rs. but do not exceed 50 Rs.—8 Annas.

If any other case—1 Rupee.

#### *Exemption.*

Agreement for service or personal employment for any period less than a month.

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet—1 Rupee.

9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—



In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than 8 Rupees—The same Stamp as the original Deed.

In any other case—8 Rupees.

*Exemption.*

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other Negotiable Instrument ; or of a Bill of Lading ; and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondie, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed 20 Rupees.—1 Annas.

				PROPER STAMPS					
If payable at sight or any period not exceeding one year after date or sight—				If drawn singly.		If drawn in a set of two, each to be stamped		If drawn in a set of three, each to be stamped	
				Rs.	As.	Rs.	As.	Rs.	As.
When not exceeding	..	100	Rupees.	0	1	0	1	0	1
When exceeding 100 and not exceeding	250	250	..	0	3	0	2	0	1
..	250	500	..	0	6	0	3	0	2
..	500	1000	..	0	12	0	6	0	4
..	1000	2500	..	1	8	0	12	0	8
..	2500	5000	..	3	0	1	8	1	0
..	5000	10,000	..	6	0	3	0	2	0
..	10,000	20,000	..	12	0	6	0	4	0
..	20,000	30,000	..	18	0	9	0	6	0

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition ; if drawn in a set of two, each to be stamped, 3 Rupees in addition ; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same stamp as prescribed by Article 12 for a Bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three, and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.

If payable at a period exceeding one year after the date or sight—The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.

11. Bill of Lading of or for any goods to be exported—4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Bill of Sale. See Conveyance and Mortgage.



12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—

				Rs. As.	
If for any sum not exceeding ..				25 Rs.	0 2
Above 25 Rs. and not exceeding ..				50 „	0 4
„	50 „	ditto	..	100 „	0 8
„	100 „	ditto	..	200 „	1 0
„	200 „	ditto	..	300 „	2 0
„	300 „	ditto	..	500 „	4 0
„	500 „	ditto	..	700 „	5 0
„	700 „	ditto	..	1,000 „	6 0
„	1,000 „	ditto	..	2,000 „	10 0
„	2,000 „	ditto	..	3,000 „	15 0
„	3,000 „	ditto	..	5,000 „	25 0
„	5,000 „	ditto	..	10,000 „	35 0
Above 10,000 Rs. and not exceeding ..				20,000 Rs.	60 0
„	20,000 „	ditto	..	40,000 „	100 0
„	40,000 „	ditto	..	60,000 „	125 0
„	60,000 „	ditto	..	80,000 „	150 0
„	80,000 „	ditto	..	1,00,000 „	200 0
And for every further part of ..				1,00,000 „	100 0
And for every further ..				1,00,000 „	200 0

13. Bond or Agreement for a loan made upon the deposit of Title-deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint-Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the Acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a Negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month—1 Rupee.

If such loan is for a period exceeding one month and not exceeding two months—Rs. 2.

If such loan is for a period exceeding two months and not exceeding three months—Rs. 4.

If such loan is for a period exceeding three months—The same Stamp as prescribed by Article 12 for a Bond of the same amount.

14. Bond or other Obligation concerning respondentia and bottomry—The same Stamp as prescribed by Article 12 for a Bond for the like amount.

15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued—The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.



16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period—The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

17. Bond or other Obligation when the amount of the money to be secured is not specified—An optional Stamp. (See S. XXVII of the Act.)

When the amount is limited to a certain sum—The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.

18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of stamp duty by this Schedule—An optional Stamp. (See S. XXVII of the Act.)

19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand—The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight rupees; otherwise a Stamp of eight rupees.

20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint-Stock or other Company, or proposed or intended Company; or any certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company.—1 Anna.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel—2 Rupees.

22. Composition Deed, or other Instrument of composition between a debtor, and his creditor—8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, or any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred rupees—1 Rupee.

Proper stamp.  
Rs. As.

Above	100 Rs. and not exceeding	..	200 Rs.	2	0
„	200 „	ditto	400 „	4	0
„	400 „	ditto	800 „	8	0
„	800 „	ditto	1,200 „	12	0
„	1,200 „	ditto	2,000 „	20	0
„	2,000 „	ditto	3,000 „	30	0
„	3,000 „	ditto	4,000 „	40	0
„	4,000 „	ditto	5,000 „	50	0
„	5,000 „	ditto	7,500 „	75	0
„	7,500 „	ditto	10,000 „	100	0



„ 10,000 „	ditto ..	20,000 „	150 0
„ 20,000 „	ditto ..	40,000 „	200 0
„ 40,000 „	ditto ..	60,000 „	300 0
„ 60,000 „	ditto ..	80,000 „	400 0
„ 80,000 „	ditto ..	1,00,000 „	500 0
And for every further .. ..	50,000 „	200 0	
Or part thereof .. ..	.. ..	100 0	

24. Conveyance when the consideration is an annuity.—The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance.—The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

If no value appear on the face of the Conveyance.—50 Rupees.

26. Conveyance or Transfer of a share of a Banking Corporation or Joint-Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees per Share.—4 Annas.

When it exceeds 100 Rupees and does not exceed 200 Rupees.—8 Annas.

When it exceeds 200 Rupees and does not exceed 300 Rupees.—12 Annas.

When it exceeds 300 Rupees and does not exceed 400 Rupees.—1 Rupee.  
and for every 100 Rupees a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.

#### *Exemption.*

All transfers of subscription to any of the Government Loans, or other Government Securities.

27. Co-partnership—Deed or other Instrument of—8 Rupees.

28. Copy.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing—The same Duty as the original when such Duty does not exceed 8 Annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees.—1 Rupee.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees.—2 Rupees.

If the Duty chargeable on the original exceed 50 Rupees.—5 Rupees.

Note.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.

29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet—8 Annas.



30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively—1 Rupee.

31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing—The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas ; otherwise 8 Annas per sheet.

32. Copy, authenticated or certified, or any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet—8 Annas.

For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Office, &c.—See Schedule B.

*Exemption.*

Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.

33. Counterpart of a lease.—The same Stamp as for such lease.

*Exemption.*

Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.

*(For Madras.)*

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.

A counterpart of a lease includes a Kubuleut and the like.

34. Covenant.—Any separate Deed of Covenant made on the sale or mortgage of any immovable property or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* Duty under the head of conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes.—10 Rupees.

35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate—The same Stamp as for a Conveyance.

36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule.—1 Rupee.

37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule.—The same Duty as the original when such Duty does not exceed 8 Annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees.—1 Rupee.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees.—2 Rupees.

If the Duty chargeable on the original exceed 50 Rupees.—5 Rupees.



Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.

**38. Exchange.**—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property.—The same Stamp as for a Conveyance.

**39. Lease.**—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.—The same Stamp as for a Conveyance or Deed of Sale or a sum of the amount of such consideration.

**40.** Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

				When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.
Where the rent calculated for a whole year shall not exceed in value 24 Rupees				Rs. As.	Rs. As.
				0 4	0 8
Exceeding	24 Rs. but not exceeding	50 Rs.		0 8	0 12
	50 „	100 „		0 12	1 0
„	100 „	250 „		1 0	2 0
„	250 „	500 „		2 0	4 0
„	500 „	1,000 „		4 0	8 0
„	1,000 „	2,000 „		8 0	16 0
„	2,000 „	4,000 „		16 0	32 0
„	4,000 „	6,000 „		24 0	48 0
„	6,000 „	10,000 „		40 0	80 0
„	10,000 „	25,000 „		100 0	200 0
„	25,000 „	50,000 „		200 0	400 0

and for every additional 25,000 or for any part of every additional 25,000 Rupees .. .. . 100 0 200 0

**41.** Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium—The same Stamp as for a lease for a period exceeding one year.

**42.** Any lease of any land, house, or other real property stipulating for a rent, granted in consideration of a fine or premium—A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.

#### *Exemption.*

Any lease executed to a ryot or other actual cultivator : provided that no fine or premium be paid as part of the same transaction.

*(For Madras).*

Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.

**43.** Letter, or Power-of-Attorney, not being of the kinds provided for in Schedule B.—4 Rupees.



If the Letter or Power-of-Attorney, be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 50 Rupees.—1 Rupee.

44. Warrant of Attorney to confess judgment, or Cognovit unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act—The same Stamp as for a Bond.

If given for securing any sum of money exceeding 500 Rupees for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution—4 Rupees.

If given as such collateral security as above-mentioned.—5 Rupees.

*Note.*—For Wakalatnamas, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities—See Schedule B.

45. Letter of license from a creditor to his debtor—8 Rupees.

46. Mortgage.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immovable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon ; also any Deed or Contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time—The same Stamp as for a Bond for the payment of the amount due or lent.

47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property—The same Stamp as for a Promissory Note.

48. Deed of Mortgage, or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government security, or for the payment of an annuity for a fixed period or for the delivery at a future date of any matter or thing capable of being valued—The same Stamp as for a Bond for the payment of the total amount assured, or for the *bona fide* value.

49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title or interest therein, given for the security of an Annuity for an indefinite period, such as a Life Annuity—The same Stamp as for ten times the annual payment.

Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum—The same Stamp as for a Deed of Mortgage of such limited sum.

Where the total amount secured by the Mortgage is unlimited—An optional Stamp—See Section XXVII of the Act.

50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a stamp has been executed—The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees ; otherwise a Stamp of eight Rupees.

*Note.*—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed ;



provided the original Deed has been duly stamped—The same Stamp as for the principal Deed if of value not exceeding eight Rupees ; otherwise a Stamp of eight Rupees.

*Exemption.*

Letter of Hypothecation accompanying a Bill of Exchange.

51. Mortgaged Property—Re-conveyance of—The same Stamp as for an Assignment.

52. Mortgaged Property—Release of an equity of redemption of—The same Stamp as for a Conveyance.

53. Notarial Act—Any Notarial Act whatsoever not otherwise charged in this schedule—2 Rupees.

54. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value—8 Annas.

Exceeding 100 Rs. and not exceeding	200 Rs.	— 1 Rupee.
„ 200 „	ditto 400 „	— 2 Rupees.
„ 400 „	ditto 600 „	— 4 Rupees.
„ 600 „	ditto 800 „	— 6 Rupees.
„ 800 „	ditto 1,000 „	— 8 Rupees.

And for every additional four hundred Rupees, or part thereof—2 Rupees.

When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject—A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56 :

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees—8 Annas.

56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.

	If executed singly.	If executed in sets of two, each to be stamped.
	Annas	Annas
If the whole sum insured shall not exceed one thousand rupees .. .. .	8	4
If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly ; and if executed in a set of two, four annas four each number.		
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees..	Rupees 1	Annas. 8



If the sum insured exceed one thousand Rupees, for every one thousand Rupee and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly ; and if executed in a set of two, eight annas for each number.

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.

*Note.*—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.

Promissory note. *See* Bill of Exchange.

57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain—The same Stamp as for a Bond for the payment of the whole amount.

58. Protest of any Bill of Exchange or Promissory Note for any sum of money—2 Rupees.

59. Protest of any Commander or Master of a vessel—2 Rupees.

60. Protest, Notice of intention of—of any Commander or Master of a vessel—8 Annas.

61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted exceeds twenty Rupees—1 Anna.

#### *General Exemptions.*

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company or proposed or intended company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

62. Release to an Executor or Trustee from his trust—10 Rupees.

63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet—8 Annas.



64. Settlement, Marriage Settlement, &c., namely any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever—The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled ; or in cases in which the value shall be indeterminate, an optional Stamp—See section XXVII of the Act.

65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel.—1 Anna.

66. Warrant. Bonded warehouse.—8 Annas.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

*Note.*—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner, or by any Administrator General or a Receiver appointed by any Court ; neither does it extend to a sale made for the recovery of an arrear of revenue or rent ; or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

*Note.*—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more deeds than one, every other deed than the principal requires the same Stamp as the principal deed, if of value not exceeding eight rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral deed shall specify by its contents which other is the principal deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.

#### SCHEDULE B.

(Referred to in S. XXX of the Act, containing the Specification of Duties chargeable on Law Papers.)

Application.—See Razeenamah.

1. Application presented to the Collector of customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca).—1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount, or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority.—8 Annas.



*Exemption.*

Bail Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (for facilitating the collection of debts on succession, and for the security of parties paying debts to the representatives of deceased persons) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees.—4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees—8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees—4 Rupees.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty rupees, or in any regular appeal—1 Rupee.

If passed in the Sudder Court in any suit or appeal—4 Rupees.

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court—8 Annas.

If passed by the Sudder Court—1 Rupee.

If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.

*Exemption.*

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty rupees when such copy is taken out of the Court making the same.

6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article 5 or falling under the exemption to that Article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office for use or reference, or when left on proceedings in place of the original withdrawn—8 Annas per sheet.

7. Copy of any Deed, Instrument, or writing, stamped in accordance with Sch. A annexed to this Act when left on proceedings in place of the original withdrawn—The same Stamp as the original, when such Stamp does not exceed 8 Annas, otherwise a Stamp of 8 Annas per sheet.

*Exemption.*

Copy of any such Deed, Instrument, or writing when the original does not require a Stamp under the said Schedule A.

Letters of Administration.—See Probate.



8. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue-Authority—

When presented to the Sudder Court—2 Rupees.

When presented to the Board of Revenue or other Chief Controlling Revenue-Authority—2 Rupees.

When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue-Authority—1 Rupee.

When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer—8 Annas.

*Exemptions.*

Mooktarnamahs executed by an Officer or Soldier of the Army.

No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.

9. Petition of appeal not being from an Order rejecting a plaint, or from a decree or Order having, by any law, the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper, of the following value, namely—

When presented to the Sudder Court—2 Rupees.

When presented to any Court below the Sudder Court—8 Annas.

SPECIAL RULE FOR BENGAL.

10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue-Authority—2 Rupees.

Any other petition or application to the Board of Revenue or other Chief Controlling Revenue-Authority.—1 Rupee.

Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to any other Criminal Court, or to any other Revenue Office—8 Annas.

*General Exemptions.*

Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registrars of Deeds), or to any Court of Small Causes constituted under Act XLII of 1860 (for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter) in relation to any suit or case of an amount or value less than fifty rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 (to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal.)

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedari Assessment

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.



Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge, or information respecting any crime or offence.  
Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

*Exemption for the Presidencies of Madras and Bombay.*

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this schedule with respect to suits cognizable by Collectors in the Presidency of Bombay.

11. *Plaint or Appeal.*—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

				Proper Stamps	
If the amount or value of the property claimed does not exceed				Rs.	A.
			16 Rs...	1	0
Above	16 Rs.	and not exceeding	32 „ ..	2	0
Do.	32 „	„	64 „ ..	4	0
Do.	64 „	„	150 „ ..	8	0
Do.	150 „	„	300 „ ..	16	0
Do.	300 „	„	800 „ ..	32	0
Do.	800 „	„	1600 „ ..	50	0
Do.	1600 „	„	3000 „ ..	100	0
Do.	3000 „	„	5000 „ ..	150	0
Do.	5000 „	„	10,000 „ ..	250	0
Do.	10,000 „	„	15,000 „ ..	350	0
Do.	15,000 „	„	25,000 „ ..	500	0
Do.	25,000 „	„	50,000 „ ..	700	0
Do.	50,000 „	„	1,00,000 „ ..	1000	0
Do.	1,00,000 „	„	..	2000	0

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees—4 Annas.

If it exceeds 8 Rupees but do not exceed 16 Rupees—8 Annas.

If it exceeds 16 Rupees but do not exceed 32 Rupees—1 Rupee.

If it exceeds 32 Rupees—The same Stamp as for a suit in any other Court.

In suits for possession instituted under S. XV, Act XVI of 1859.—A Stamp of one-fourth the value prescribed in the foregoing scale.

*Note.*—(a) In suits for lands paying Revenue to Government not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b) Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.



(c) Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d) In suits for Lands exempt from the payment of Revenue the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e) In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Government or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f) If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the appellant a certificate, authorising him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

*Special Rule for the Presidency of Bengal.*

(g) In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 Annas.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII, 1827, of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XL of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)—Rupees 4.

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say :—  
Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other officer—To be charged as in Petitions where Petitions are required to bear a Stamp.

*Special Rule for the Presidency of Bombay.*

Suit cognizable before Collectors under the operation of Chap. VIII Regulation XVII, 1827, of the Bombay Code (for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the Land and its produce, of the Government and the subject, of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI of 1838 shall be subject to the same rules in regard to Stamps, as are in force for the Courts of Civil Judicature.



GENERAL RULE.—If the subject-matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of Judgments; any additional piece of paper required for such copies do not require to be stamped.

#### (IV.) ACT NO. XXXVI OF 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 2nd August 1860.)

*An Act to consolidate and amend the law relating to Stamp Duties.*

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows :—

*Preamble.*

I. From the time when this Act shall come into force, Regulation XII, 1826 (for raising and levying Stamp Duties within the Town of Calcutta) with the corresponding Regulation enacted on the 14th June 1827 and registered in the Supreme Court at Calcutta on the 12th July 1827, and Regulation X, 1829, of Bengal Code (for consolidating into one Regulation, with modifications the existing enactments relating to the collection of Stamp Duties), Regulation XIII, 1816, of the Madras Code (for modifying and amending the Rules before enacted regarding Stamped paper and Stamped Cadjans; and for consolidating the Fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the Duty levied by means of Stamps), Regulation XVIII, 1827, of the Bombay Code (for levying a Stamp Duty on certain papers within the Territories subordinate to the Presidency of Bombay), Regulation III, 1828 of the same Code (for subjecting to the Stamp Duty certain Plaints and other Papers exempted therefrom under Regulation XVIII of 1827), Regulation VI, 1828, of the same Code (for extending in the same manner as in suits before the Courts of Civil Judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII of 1827 or any other now in force), Regula-

tion VIII, 1830, of the same Code (for changing the Counter-Stamp to be impressed on Stamped Paper and other material), Regulation III, 1831, of the same Code (for subjecting to the Stamp Duty copies of decrees passed by Native Commissioners, exempted therefrom under Regulation XVIII of 1827), Regulation XIV, 1831, of the same Code (for rescinding that part of Section VII Regulation XVIII of 1827, which requires all Stamped Paper to be endorsed with the Official signature of some person belonging to the Office of Superintendent of Stamps, and prescribing how that duty shall henceforth be performed), and Section XXXVII of Act X of 1859 (to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal)—are repealed, except in so far as they rescind other Regulations or parts of other Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A, annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.



III. If any person shall draw, accept, *Penalty for drawing &c. unstamped or insufficiently stamped Bill of Exchange, &c.* endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A, such person, so offending, shall forfeit a sum not exceeding one hundred rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred rupees.

IV. The Governor-General in Council shall prescribe the form and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereon the value thereof under the provisions of this Act, and may from time to time alter and vary such orders. All orders made by the Governor-General in Council under this section shall be published in the Official Gazettes of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on every receipt, and on every Draft or Order for the payment of money on demand, and bearing the date on which the Draft or Order is made, may be denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto. It shall be lawful, until the Governor-General in Council shall direct to the contrary by an order to be published in the Gazette, to use a Postage Stamp of the value of half anna on every Receipt, Draft, or Order for which a half anna Stamp is required by this Act.

VI. In any case where an adhesive Stamp shall be used for the purpose aforesaid on any Receipt

or upon any Draft or Order chargeable with the Duty of half anna or of one anna by this Act, the person by whom such Receipt shall be given or such Draft or Order signed or made, shall, before the Instrument shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name, or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of and so that the same may not be again used; and if any person who shall write or give any such Receipt or discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, shall not *bona fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

VII. The Duties imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be payable within those Territories, or shall therein be endorsed, transferred, or otherwise negotiated, wheresoever the same may be payable; and the Duties so imposed on Bills drawn out of the British Territories in India, shall be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

VIII. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same may have been drawn within those Territories.

IX. The holder of any Bill of Exchange drawn out of the British Territories in India and not having a proper adhesive Stamp affixed thereon as herein directed

*The holder of a Bill drawn out of the British Territory to affix an adhesive stamp thereon before negotiating it.*



shall, before he shall present the same for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereon a proper adhesive Stamp for denoting the Duty by this Act charged on such Bill; and the person who shall endorse, transfer, and negotiate such Bill shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the same as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such other manner as to show that the Stamp has been made use of and so that the same may not be again used: and if any person shall present for pay-

*Penalty for negotiating such Bill without a Stamp affixed or for neglecting to cancel such Stamp.*

ment or shall pay or endorse, transfer or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed; or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, such person so offending in any such case shall be liable to the penalty prescribed in S. III of this Act, and no person who shall take or receive from any other person any such Bill as aforesaid either on payment or as a security or by purchase or otherwise, shall be entitled to recover thereon or to make the same available for any purpose whatever unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereon and cancelled in the manner thereby directed.

X. If any person shall, within the

*Penalty for drawing and issuing or transferring or negotiating Bills purporting to be drawn in a set of three and not drawing the whole number of the set. Penalty on taking or receiving such Bills.*

British Territories in India, draw and issue any Bill of Exchange payable out of the British Territories in India, purporting to be drawn in a set of three, and shall not draw and issue, on paper duly stamped

as required by law, the whole number of Bills which such Bill purports the set to consist of, or if any person shall within the British Territories in India transfer or negotiate and such Bill of Exchange as aforesaid purporting to be drawn in a set of three, and shall not at the same time transfer or deliver on paper duly stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, every such person so offending in any of such cases, shall be liable to the penalty prescribed in S. III of this Act; and if any person shall take or receive in the British Territories in India any such Bill as aforesaid either in payment, or as a security or by purchase or otherwise, without having transferred or delivered to him duly stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, he shall not be entitled to recover on any such Bill or to make the same available for any purpose whatever.

XI. If any person shall affix or use any

*Penalty for use of adhesive Stamp which has been removed from a Receipt &c.*

adhesive Stamp which to his knowledge shall have been taken off or removed from any paper

whereon any Receipt or any Draft, Order, or Bill of Exchange shall have been written, to or for any Receipt, Draft, Order, or Bill of Exchange, or any paper whereon any such Receipt, Draft, Order, or Bill of Exchange shall be or be intended to be written; or if any person shall do or practise or be concerned in any fraudulent act, contrivance, or device whatever not specially provided for by this or some other Act, with intent to defraud the Government of any duty imposed by this Act upon Receipts or upon Drafts, Orders or Bills of Exchange—every person so offending in any of the said several cases shall forfeit a sum not exceeding two hundred rupees.

XII. Except as otherwise provided

*Effect of a writing not duly Stamped.*

by this Act, no Deed Instrument, or Writing for which any Duty shall be payable under Section II



of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule. Provided that every Deed, Instrument, or Writing liable to Stamp Duty shall be admitted as

*Proviso.*

though it may not have the Stamp required by law impressed thereon or affixed thereto.

**XIII. First.**—Deeds, Instruments, and Writings executed on unstamped or insufficiently stamped paper may be stamped on payment of proper Stamp Duty and penalty. Deeds inadvertently executed on unstamped or insufficiently stamped paper may be stamped on payment of proper Stamp Duty and penalty. Writings executed on unstamped or insufficiently stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause, may be impressed with the requisite Stamp or Stamps, on application being made to the Collector of Stamp Revenue, after payment of so much as will make up the proper amount of Stamp Duty, and the penalties hereinunder stated, or such mitigated penalty as the local Government or any Board or Officer authorized by the local Government may prescribe. Provided always that the payment of such penalty shall exempt the person making the same from any other penalty provided by this Act for such neglect or omission, and that

*Proviso.*

if any such other penalty shall already have been imposed, then the same shall be taken as far as it goes in reduction of any penalty arising under this Section.

**Second.**—If the Deed, Instrument, or Writing executed as aforesaid on unstamped or insufficiently stamped paper and brought to be stamped within thirty days of execution.

execution, the requisite Stamp may be impressed on payment of so much as will make up the proper amount of Stamp Duty and treble the amount of the deficient Duty; if brought after thirty days from the date of execution, but within three months from that date,

*Penalty if brought within three months of execution or six months of Act coming into force.*

or, if brought within six months from the time of this Act coming into force, the requisite Stamp may

be impressed on payment of so much as will make up the proper amount of Stamp Duty and five times the amount of the deficient Duty, or if not brought within

*Penalty if not brought within the two periods last mentioned.*

the two periods last mentioned, the requisite Stamp may

be impressed on payment of so much as will make up the proper amount of Stamp Duty and twenty times the deficient Duty.

**Third.**—It shall be the duty of the Collector to determine whether, on payment of penalty, a Deed &c. executed on unstamped or insufficiently stamped paper shall be stamped.

lector of the Stamp Revenue of the District, or other Officer as aforesaid, to determine whether, upon payment of the penalties mentioned in the last preceding clause, the requisite Stamp shall be impressed on any Deed, Instrument, or Writing which shall have been executed on unstamped or insufficiently stamped

paper, and the decision of the Collector shall be conclusive

and final, except in cases in which he shall refuse to allow the Deed, Instrument, or Writing to be stamped. The Board

Mitigation of penalty. of Revenue or other general controlling

Revenue Authority may, however, upon petition, order such penalty to be mitigated, and if paid, may order such part of it as they may consider proper to be returned.



*Fourth.*—Sections 130 and 131 of Act VIII of 1859 (for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter) are hereby repealed, and in lieu thereof it is enacted as follows :—In all cases under this Act in which a Collector may impress a Stamp on payment of the proper amount of Stamp Duty and a penalty, any Civil Court may receive in evidence any Deed, Instrument or Writing which might be so impressed, on payment into Court of the proper amount of Stamp Duty, and the penalty as by this Section imposed.

*Fifth.*—An entry of such payment and of the amount thereof shall be made in a book to be kept in the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by a Judge of the Court. The Court shall at the end of every month make a return to the Collector of the Stamp Revenue of the District, of the monies (if any) which it has so received, distinguishing between the monies received by way of penalty and those received by way of Duty, stating the number and title of the suit and the name of the party from whom such monies were received, and the date, if any, and description of the document, for the purpose of identifying the same, and the Court shall pay over the said monies to such Collector or to such person as he may appoint to receive the same. And such Collector or other proper authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. All the provisions hereinbefore contained as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court.

*Sixth.*—No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper shall be stamped at any time after the execution thereof, except as aforesaid.

*Seventh.*—The cost of transmitting all Deeds, Instruments, and Writings required to be stamped under this Section, and the cost of registering the same at the Post Office for transmission, shall in all cases, be borne by the party applying to have such Deeds, Instruments, and Writings stamped.

*Eighth.*—The Government shall not be responsible for any loss or damage which may occur in respect of any Deed, Instrument, or Writing entrusted to the Collectors of Stamp Revenue, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless that person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

But no part of this Section shall extend to Bills of Exchange or other forms of orders for money drawn within the British Territories in India, or to receipts for money.

XIV. No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing for which an optional Stamp is indicated to be proper by the said Schedule, than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given, would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than



that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

XV. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall, if required, give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of all Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, and other Orders and Obligations for the payment of money made or drawn in the British Territories in India (not being Bonds or Instruments or Writings bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XVI. Except within the local limits of the jurisdiction of the Courts established by Royal Charter, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Office with respect to which Court or Office such Instrument or Writing is required by Schedule B to have a Stamp, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor-General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

XVII. Every provision contained in the Schedules annexed to this Act shall be of the same force as if it were contained in the body of the Act.

XVIII. The Governor-General in Council may, by an order to be published in the Calcutta Gazette, direct that in any District such lower rates of Stamp Duty as he shall prescribe shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Provided that this Section shall not extend to Bills of Exchange or other Instruments classed as Bills of Exchange.

XIX. The local Executive Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers and may assign districts to such Officers, and may license or cause to be licensed venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such venders for sale.

XX. Every vender of Stamps shall at all times have his license, together with the Schedules annexed to this Act, in the vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

XXI. Every vender of Stamps shall write on some convenient part of each Stamp which he issues, except Stamps used for Receipts or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Banker's agreements for loans, or Bills of lading, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.



XXII. Any vender who shall knowingly write a false date or name on the back of any Stamp, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment not exceeding three months, or both.

XXIII. Every vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale on demand by any person tendering the value in any currency which the vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding 100 Rupees.

XXIV. Any vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred rupees.

XXV. Any Vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XXVI. Any vender or other person who, after any period which may have been appointed by the Governor-General in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred rupees.

XXVII. If any vender refuses or omits to render any accounts required by the provisions of any

bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for the said Collector to proceed against the said vender for the recovery of the value of the balance of Stamps standing against the vender in the books of the said Collector, or for the recovery of the balance of money standing against the said vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

XXVIII. Any vender who, upon the determination or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive them, accounts of all his transactions in relation to Stamps, kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the abovementioned accounts, shall be liable to a fine not exceeding five hundred rupees; provided always that no vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by Section 27 of this Act the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such vender.

XXIX. Upon the death of any vender, his executors or administrators, or in case there be no executor or administrator any other person



in possession of his effects, shall, upon demand being made by the Collector of Stamp Revenue or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer any Stamps which the deceased vender may have received and not have issued at the time of his death, and any accounts of the transactions of the deceased vender in relation to Stamps which may have been kept according to the provisions of any bond such vender may have entered into, of which Stamps and accounts such executor, administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred rupees.

XXX. In any of the cases specified in the preceding Sections the Collector of the District may call upon the surety or sureties of the vender, or any of them, to make good the value of the balance of Stamps standing against the vender in the books of the said Collector, or the balance of money standing against the vender in the books of the said Collector, and on his or their failure to do so, may proceed against all or any of them for the recovery of the value of the balance of Stamps or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the sureties of persons owing Revenue or rent to Government.

XXXI. No person not being a licensed vender of Stamps duly appointed shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp.

XXXII. *First.*—If any stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become damaged, spoiled, or unfit for use, either by any accident happening to the same, or because of error in the drawing up or copying

any Instrument or Writing thereupon, which being discovered before such Instrument or Writing may be finally signed and executed, renders the same of no avail, or when by reason of the death or parties whose signature may be necessary to effect the transaction intended by such Instrument or Writing it remains incomplete and of no avail, or when by the refusal of any office or trust that may be granted by an Instrument or Writing it has failed of the purpose intended, or in the case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same are never brought to use, and in the case of Bills of Exchange if they shall not have been presented for acceptance; in all such cases it shall be competent to the Collector of the Stamp Revenue of the District duly appointed as above provided, upon delivery being made of the stamped paper, parchment, vellum, or the like so damaged, spoiled or rendered unfit for use, to cause similar Stamp or Stamps of equal value to be delivered as above provided to the owner of the article or articles so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the paper, parchment, vellum, or other material on which the new Stamp may be impressed. But the rule contained in this Section shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

*Second.*—The owner of any Stamp which may be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased it, and if the Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the



stamp may have become damaged, spoiled, or rendered unfit for use.

XXXIII. Any person who fraudulently counterfeits *Fraudulently counterfeiting or altering Stamps.* or any Stamp, or who alters any Stamp with the intention that it shall pass for a Stamp of greater value, or makes or uses any die for either of the above purposes, or who fraudulently issues or exposes for sale any counterfeit Stamp or any Stamp altered as above described, or who fraudulently uses any counterfeit Stamp or any Stamp altered as aforesaid, shall be punished by imprisonment with or without hard labour for a term not exceeding four years or by transportation for a term not exceeding seven years.

XXXIV. No Justice of the Peace or *Stamps on certain affidavits.* any Officer, before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Law may be taken, shall receive or attest such affidavit unless it be written on a Stamp of not less than the value prescribed in Schedule A annexed to this Act.

XXXV. From the time when this Act shall come into *Conveyance to state truly the amount of the purchase money.* force, in all cases of the sale of any lands, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred rupees, and be charged with the payment of five times the amount of the excess of Duty

which would have been payable for the said Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in the said Deed, Instrument, or Writing beyond the amount of Duty actually paid for the same.

XXXVI. If any person shall knowingly and wilfully insert or set forth in such Deed, Instrument, or Writing any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the last preceding Section

*Penalty if person employed to prepare a Conveyance inserts a less sum than the true purchase money.*

XXXVII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act except at the suit or prosecution of the Collector of the Stamp Revenue acting under the orders of the Board of Revenue, or other Authority charged by Government with the duty of carrying out the provisions of this Act, or other Public officer duly authorized by Government.

*Prosecution only to be by Collector or Stamp Revenue, &c.*

XXXVIII. Every offence punishable by this Act, except *Offences cognizable by Magistrate or Justice of the Peace* the offences punishable by S. 33, shall be tried by any Magistrate or Justice of the Peace.

XXXIX. The offences punishable by S. 33 shall be tried *Offences cognizable by other tribunals.* by the Court having jurisdiction over the same, whether it be the Supreme Court of Judicature or the Session Judge or other Officer.

XL. If any person sentenced to any fine under the provisions of this Act, *Imprisonment in case of non-payment of fine.* shall not pay the fine to which he shall be sentenced, it shall be lawful for the Officer or Court who tried him, to issue his or their warrant to levy the amount by distress and sale



of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, which ever shall first take place.

XLI. Throughout this Act and the Schedules annexed to it, the word "Stamp" except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped

"Bill of Exchange" shall include a Hoondie or any other Instrument of a like nature ; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other materials.

XLII. This Act shall come into force from the 1st of October, 1860.

#### SCHEDULE A.

Specifying Deeds, Instruments, and Writings which require Stamps, and indicating the proper Stamps for those Deeds, Instruments, and Writings.

1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement, such Agreement, Minute, or Memorandum not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party—

If relating to matters capable of valuation, and which the value stated— The same Stamp as for a Bond for the payment of the amount of the value stated.

If for an annual or any periodical payment—The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.

If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount—An optional Stamp—See section XIV of the Act.

Agreements for loans by Bankers made for short periods upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory Note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount 'in case such loan shall not exceed one month, the uniform Stamp of — 2 Rupees.

And in case such loan is for a period exceeding one month or not exceeding three months—4 Rupees.

*Exemptions.*—Agreement for the hire of any Labourer, Artificer, Manufacturer, or menial Servant.

Agreement, Memorandum, or Letter made for or relating to the sale of any Goods, Wares, or Merchandize.

2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet—1 Rupee.

3. Assignments, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—

In cases where the Assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees—The same Stamp as the original Deed.

In other cases—8 Rupees.

*Exemption.*—All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and other negotiable Instruments ; and of Bills of Lading ; and transfers by Assignment of Policies of Assurance.



4. Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, Hoondees, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or Writings, bearing the attestation of one or more witnesses—

If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand—1 Anna.

If the sum payable does not exceed 50 Rupees— $\frac{1}{2}$  Anna.

If payable at any period not exceeding one year after date or sight, then—

				Inland and Foreign if drawn singly.	Foreign if drawn in sets of three, each to be stamped.
				Rs. A.	Rs. A.
Bills not exceeding		100 Rupees		0 1	0 1
Above	100 and ditto	250	„	0 3	0 1
„	250 ditto	500	„	0 6	0 2
„	500 ditto	1,000	„	0 12	0 4
„	1,000 ditto	2,500	„	1 8	0 8
„	2,500 ditto	5,000	„	3 0	1 0
„	5,000 ditto	10,000	„	6 0	2 0
„	10,000 ditto	20,000	„	12 0	4 0
„	20,000 ditto	30,000	„	18 0	6 0
„	30,000 and upwards			24 0	8 0

5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight—The same Stamp as for Bonds for the payment of the same amount.

6. Bills of Lading of or for any Goods, Merchandize, or effects to be exported—4 Annas for each part of every set.

7. Bills of Sale. See Conveyance and Mortgage.

8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule.

				Rs. As.
If for any sum not exceeding	..	50 Rs.		0 4
Above	50 Rs. and not exceeding	100	„	0 8
„	100	200	„	1 0
„	200	300	„	2 0
„	300	500	„	4 0
„	500	700	„	5 0
„	700	1,000	„	6 0
„	1,000	2,000	„	10 0
„	2,000	3,000	„	15 0
„	3,000	5,000	„	25 0
„	5,000	10,000	„	35 0
„	10,000	20,000	„	60 0
„	20,000	40,000	„	100 0
„	40,000	60,000	„	125 0
„	60,000	80,000	„	150 0
„	80,000	1,00,000	„	200 0
And for every further part of a lac, ..				100 Rupees.
And for every further full lac, ..				200 „



9. Bonds or other obligations, concerning respondentia and bottomry—The same Stamp as for a common money Bond for the like amount.

10. Bonds or other obligations given as security for the transfer of Government Securities or Stock of any public Company or for the delivery or accounting for any matter or thing capable of being valued—The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period—The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

12. Bonds or other obligations when the amount of the money to be secured is not specified—An optional Stamp. (See section XIV of the Act.)

When the amount is limited to a certain sum—The same Stamp as for a Bond for the payment of such limited sum.

13. Bonds or other obligations for the due execution of an office or work, taken by individuals, and all other Bonds not otherwise specially provided for—An optional Stamp. (See Section XIV of the Act.)

14. Bonds or other obligations taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand—The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight rupees ; otherwise a Stamp of eight rupees.

15. Security Bonds or other obligations which may be taken by or by order of any Court, Collector, or other Judicial or Revenue Authority, also Razeenamahs, Sooluhnamahs, and Rufanamahs, filed in any suit pending in a Court of Justice.—To be charged as specified and prescribed in Schedule B.

16. Charter-parties, or any agreement or contract for the Charter of any Sea-going ship or vessel, or any memorandum, letter, or other writing between the Captain, Master, or owner of any such ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel.—2 Rupees.

17. Composition Deeds or other Instruments of composition between a debtor or debtors and his, her, or their creditors.—8 Rupees.

18. Contracts and Deeds, if not otherwise specially provided for.—As agreements.

19. Conveyances or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, movable or immovable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his, her, or their directions.

When the purchase or consideration money therein expressed or				Rs.
denoted shall not exceed one hundred rupees . . . . .				1
Above	100 Rs. and not exceeding	200 Rs.	..	2
„	200 „	ditto	400 „	4
„	400 „	ditto	800 „	8
„	800 „	ditto	1,200 „	12
„	1,200 „	ditto	2,000 „	20



„	2,000	„	ditto	3,000	„	..	30
„	3,000	„	ditto	4,000	„	..	40
„	4,000	„	ditto	5,000	„	..	50
„	5,000	„	ditto	7,500	„	..	75
„	7,000	„	ditto	10,000	„	..	100
„	10,000	„	ditto	20,000	„	..	150
„	20,000	„	ditto	40,000	„	..	200
„	40,000	„	ditto	60,000	„	..	300
„	60,000	„	ditto	80,000	„	..	400
„	80,000	„	ditto	100,000	„	..	500
And for every further,		..		50,000	„		200
Or part thereof,		..		..	„	..	100

Conveyances when the consideration is an annuity.—The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance.—The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

If no value appear on the face of the Conveyance.—Fifty rupees.

*Note.*—When of several Deeds, Instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight rupees (which shall be the maximum Stamp for collateral Deeds), and all such collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.

Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the full nominal value of the share so transferred does not exceed 100 Rupees, per share.—4 Annas.

When the value exceed 100 Rs. and not 200 Rs.—8 Annas.

When the value exceeds 200 Rs. and not 300 Rs.—12 Annas.

When the value exceeds 300 Rs. and not 400 Rs.—1 Rupee.

And for every additional value of 100 Rs. a further Duty of 4 annas, and for the transfer of every quarter or half of any such share, a corresponding rate of Duty.

*Exemption.*—All transfers of subscription to any of the Government Loans, or other Government Securities.

20. Co-partnership.—Deeds or other Instruments of.—8 Rupees.

21. Copies.—Copy or Extract of any Deed or Instrument attested to be a true copy or extract and furnished for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby.—The same Duty as prescribed for the original Deed by this Act.

22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet.—8 Annas.

23. Copy or Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet.—8 Annas.



24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Offices of Government, per sheet.—8 Annas.

For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcherries, &c., see Schedule B.

*Exemption.*—Copies of papers which Public Officers are directed by any law or general regulation to make, require, or furnish, for which stamps are not specially required by this Schedule.

25. Deeds of gift and dower whether to take effect on the instant, or at a future period, determinate or indeterminate.—The same Stamp as for Conveyances.

26. Deeds of any kind not otherwise particularized in this Schedule—As Agreements.

27. Exchanges.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property.—The same Stamp as for Conveyances.

28. Engagements to cultivate, produce, provide, or derive any article of commerce in consideration of advance made.—Shall be charged on the amount advanced at the rate of Bonds.

29. Leases.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.—The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

30. Any lease of lands, houses, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.
--	--

Where the rent calculated for a whole year shall not exceed 24 Rupees				Rs. As.		Rs. As.	
Exceeding	24 Rupees but not exceeding	50 Rs.		0	4	0	8
				0	8	0	12
	50	100	Rs.	0	12	1	0
	100	250		1	0	2	0
	250	500		2	0	4	0
	500	1,000		4	0	8	0
	1,000	2,000		8	0	16	0
	2,000	4,000		16	0	32	0
	4,000	6,000		24	0	48	0
	6,000	10,000		40	0	80	0
	10,000	25,000		100	0	200	0
	25,000	50,000		200	0	400	0
				100	0	200	0

and for every additional 25,000 or part thereof

31. Any lease of lands, houses or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium—The same Stamp as for a lease for a period exceeding one year.

32. Any lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium—A Stamp of value equal to the joint values of the Stamps for a conveyance in consideration of the fine, and a lease for the rent.

33. The counterpart of any Lease, or a Kuboolcut or the like—The same Stamp as for the lease.



*Exemptions.*

All Leases, Pottahs, and Kubooleuts executed and exchanged with ryots, and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

(*For Madras and Bombay.*)

Every Lease and its counterpart (Pottah and Kubooleut) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

34. Letters, or powers-of-attorney, Mooktarnamahs, &c., not being of the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction—Eight annas.

General, that is not restricted as above—Four rupees.

Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act.—The same stamp as for a Bond.

If given as such collateral security as above-mentioned—Five rupees.

*Note.*—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue-authorities—See Schedule B.

35. Letters of license from creditors to debtors—Eight rupees.

36. Mortgages.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time—The same Stamp as for a Bond for the payment of the amount due or lent.

37. Re-conveyance of mortgaged property.—The same Stamp as for Assignments.

38. Release of an equity of redemption.—The same Stamp as for Conveyances.

39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued.—The same Stamp as for a Bond for the payment of the total amount assured, or for the *bona fide* value.

40. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities.—The same Stamp as for ten times the annual payment.

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.—The same Stamp as for deeds of mortgage such limited sum.

Where the total amount secured by the mortgage is unlimited.—An optional Stamp. (See Section XIV of the Act.)

Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed—The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.



Where there are more deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped.—The same Stamp as for the principal Deed, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.

41. Mortgages, assignments, or acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels, or other goods.—The same Stamp as for Promissory Notes.

42. Partitions by private agreement or made by Public Officers, of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition.

When the sharer's portion does not exceed one hundred rupees in value—8 Annas

Exceeding	100 Rs.	and not exceeding	200 Rs.	— 1 Rupee.
„	200 „	ditto	400 „	.. 2 Rupees.
„	400 „	ditto	600 „	— 4 Rupees.
„	600 „	ditto	800 „	— 6 Rupees.
„	800 „	ditto	1,000 „	— 8 Rupees.

And for every additional four hundred Rupees, or part thereof—2 Rupees.

When the subject of the partition, consisting either wholly or in part of other property than money, and money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject.—A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

43. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees.—8 Annas.

44. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees.—8 Annas.

If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist—8 Annas.

Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees.—1 Rupee.

If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist.—1 Rupee.

Promissory Notes. (See Bills of Exchange.)

45. Promissory Notes for the payment of any sum by instalments, that is Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.—The same Stamp as for a Bond for the payment of the whole amount.



46. Protest of any Bill of Exchange or Promissory Note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule—2 Rupees.

47. Receipts or discharges given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, amounts to ten rupees and does not exceed fifty rupees.— $\frac{1}{2}$  Anna.

If the sum exceeds fifty rupees.—1 Anna.

*Exemptions.*

(For the Presidency of Bengal.)

Receipts or discharges with respect to the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land tilled by him.

(For the Presidencies of Madras and Bombay.)

Receipts or discharges with respect to the rent of land paying Revenue to Government granted to any tenant for the rent paid by him.

*General Exemptions.*

Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts, or orders for the payment of money, duly stamped.

Letters sent by the post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other securities for money.

Receipts or discharges written upon or contained in any Mortgage Deed, or other security or any Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that the exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which such last mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the Duty charged upon receipts.

48. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof.—10 Rupees.

49. Settlements, Marriage Settlements, &c., namely any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever—The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp. (See section XIV of the Act.)

*Exemption.*

Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment or apportionment or otherwise, in execution of powers or pursuant to any previous Settlement, Deed, or Will.



*General Exemption and Rule.*

Deeds, Instruments, and writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

*Note.*—The foregoing exemption does not extend to Deeds, Instruments, and writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byenamahs) executed on the proper Stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped may be written on one or more Stamps if the value of the Stamps used amount to the value required by the Schedule.

Deeds for securing gifts or dispositions made by previous Settlements, Deeds or Wills.

SCHEDULE B.

Referred to in Section XVI of the Act, containing the Specification of Duties chargeable on Law Papers.

1. Bail or Security Bonds (Hazir or Fial Zamin) whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when furnished and filed under special order of a Civil Court or of any Revenue Officer exercising Judicial Powers—To be charged as Petitions.

When executed between individuals not by order of Court—To be charged as Bonds—See schedule A.

2. Copies of Judgments and Decrees when passed in any Court below the Sudder Dewanny Adawlut in all regular suits of which the value of the claim amounts to fifty Rupees—per sheet—1 Rupee.

When passed in the Sudder Dewanny Adawlut in any regular suit—per sheet—4 Rupees.

3. Copies of Revenue and Judicial proceedings or Orders, or Copies of Accounts, Statements, Reports, or the like filed on record and taken out for use or reference, or when left on proceedings in place of originals withdrawn—per sheet—8 Annas.

And each sheet shall be of a size not exceeding that fixed for copy paper (No. 3 of the Stamp Office) and shall be written on one side thereof only.

4. Mookhtarnamahs, Wakalutnamahs, and other powers, filed or presented for the conduct of suits, regular or summary, of cases or proceedings of any kind pending before any Civil or Criminal Court or before the Revenue Authorities.

When presented to any Sudder Court—2 Rupees.

When presented to any Board of Revenue or Board or Commissioner of Customs, Salt, and Opium—2 Rupees.

When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer—8 Annas.

*Exemptions.*

Mookhtarnamahs executed by Officers or Soldiers of the Army.

Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.



5. Petitions of appeal not being from an order rejecting a plaint or from a decree or order having by any law the force of a decree ; petitions or applications presented to any civil court, in relation to any matter cognizable by such court, shall be written upon Stamp paper of the following value, namely,

When presented to the Sudder Court.—2 Rupees.

When presented to any Court below the Sudder Court.—8 Annas.

*Special rule for Bengal.*

Petitions or applications not falling within any of the Exemptions of this Schedule, presented to the Nizamut Adawlut or to the Board of Revenue or Customs, Salt, and Opium.—2 Rupees.

Petitions or applications not falling within any of the Exemptions of this Schedule, presented to any other Criminal Court or to any other Revenue Office.—8 Annas.

*General Exemptions.*

Petitions or applications presented to any Moonsiff's Court in relation to any suit or case of an amount or value less than fifty rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859.

Applications for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of any exhibit.

Petitions of appeal presented to Magistrates against Chowkeedary assessment.

Communications made to Magistrates in regard to Police matters not intended for record.

Petitions to collectors or Officers making settlements relating to matters connected with the assessment of lands, the ascertainment of rights, or to other matters affecting the settlement of the Government revenue on lands, if presented pending the formation of such settlements.

Petitions to Boards or Commissioners of Revenue relating to the name.

All petitions, applications, charges, and informations respecting crimes and offences.

Petitions from prisoners, convicts, persons under examination or otherwise in duress, or under restraint of the Court or its Officers.

*Exemptions for the Presidencies of Madras and Bombay.*

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to cases that fall within Regulation VI, 1828 of the Bombay Code.

6. Plaint.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money or to obtain possession of any interest, matter, or thing—

SCALE FOR PLAINTS.

If the amount or value of the property claimed shall				Rs.
not exceed		16 Rs.	..	1
Above	16 Rupees and not exceeding	32	„ ..	2
Do.	32	64	„ ..	4
Do.	64	150	„ ..	8



Do.	150	„	„	300	„	..	16
Do.	300	„	„	800	„	..	32
Do.	800	„	„	1,600	„	..	50
Do.	1,600	„	„	3,000	„	..	100
Do.	3,000	„	„	5,000	„	..	150
Do.	5,000	„	„	10,000	„	..	250
Do.	10,000	„	„	15,000	„	..	350
Do.	15,000	„	„	25,000	„	..	500
Do.	25,000	„	„	50,000	„	..	700
Do.	50,000	„	„	1,00,000	„	..	1,000
Do.	1,00,000	..	..	..	..	..	2,000

Petitions of plaint in suits instituted in the Courts of Collectors under Act X of 1859, shall be subject to the foregoing Duties.

*Note.*—(a) within the Presidency of Bengal in suits for lands paying revenue to Government, if forming one entire Mehaul, or a specific portion thereof with a defined jumma, the value shall be assumed in the Ceded and Conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mehaul or portion thereof as aforesaid ; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b) within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Underfarmers, and Ryots on account of the year in which the suit may be preferred.

(c) within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

In suits for Lakhiraj— Enam, or rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e) In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified ; as well as for any interest in Malgoozaree land or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit ; and suits for damages or compensation for injury sustained and the like shall be valued at the amount claimed by plaintiff.

(f) If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in Act VIII of 1859, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

7. Razeenamahs, Rufanamahs, Soolunamahs, or the like, that is to say :—

Any written application whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer.—To be charged as in petitions.

*Special rule for the Presidency of Bombay.*

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII, 1827, as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.



*General rule.*—If the subject matter of any plaint, written statement, or petition cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for petitions.

## APPENDIX J.

### EXTRACTS FROM OTHER ACTS.

#### (I.) The Sea Customs Act, VIII of 1878.

##### CHAPTER XI.

##### Warehousing.

##### *Of the Admission of Goods into a Warehouse.*

90, When any dutiable goods have been entered for warehousing and assessed under S. 87 the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91, Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-authority.

92, When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under S. 87 on such goods,—(a) to observe all rules prescribed by this Act in respect of such goods;—(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-authority; and — (c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the form marked A hereto annexed, or when such form is inapplicable or insufficient, in

such other form as is from time to time prescribed by the Chief Customs-authority and shall relate to the cargo or portion of the cargo of one vessel only.

105, Any owner of goods warehoused

*Power to remove goods from one part to another.* at any warehousing port may, from time to time, within the

said period of three years, remove the same by sea or by inland carriage, in order to be rewarehoused at any other warehousing port.

##### *Procedure.*

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-officer, stating the particulars of the goods to be removed, and the name of the port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form as the Chief Customs-officer from time to time prescribes.

106, When permission is granted for the removal of any

*Transmission of account of goods to officers at port of destination.* goods from one warehousing port to another under Section

105, an account containing the particulars thereof shall be transmitted by the proper officer of the port of removal to the proper officer of the port of destination:

*Bond for due arrival and re-warehousing.* and the person requiring the removal shall before such re-

removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port of destination within such time, as the Chief Customs-officer directs.



Such bond may be taken by the proper officer either at the port of removal or at the port of destination as best suits the convenience of the owner.

If such bond is taken at the port of destination, a certificate thereof, signed by the proper officer of such port, shall, at the time of the removal of such goods be produced to the proper officer at the port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer and duly re-warehoused at the port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, had been paid.

## (II.) The Legal Practitioners Act, XVIII of 1879.

### CHAPTER V.

#### Of Certificates.

25, Every certificate, whether original *Fee for certifi-* or renewed, issued *ates.* under this Act shall be written upon stamped paper of the value prescribed therefor in the second schedule hereto annexed and of such description as the Provincial Government may, from time to time, prescribe:

Provided that a certificate issued on or after the first day of July in any year may be written on stamped paper of half the value so prescribed:

Provided also that no stamped paper shall be required in the case of a certificate, whether original or renewed, authorizing, under section 7 a vakil or attorney on the roll of a High Court established by Royal Charter to practise as a pleader.

#### SECOND SCHEDULE.

##### Value of stamps for Certificates.

(See section 25.)

#### I.

For certificate authorizing the holder to practise as a pleader—

(a) in the High Court and any subordinate Court—Rupees fifty:

(b) in any Court of Small Causes in a Presidency town—Rupees twenty-five:

(c) in all other subordinate Courts—rupees twenty-five:

(d) in the Courts of Subordinate Judges, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildars, in Courts of Small Causes outside the Presidency-towns and in all Criminal Courts subordinate to the High Court—rupees fifteen:

(e) in the Courts of Munsifs and any Civil or Criminal Court of first instance not hereinbefore specifically mentioned rupees five.

#### II.

For a certificate authorizing the holder to practise as a mukhtar—

(f) in the High Court and any subordinate Court—rupees twenty-five:

(g) in any Court of Small Causes in a Presidency-town—rupees fifteen:

(h) in all other subordinate Courts—rupees fifteen:

(i) in the Courts of Subordinate Judges, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildars, in Courts of Small Causes outside the Presidency-towns and in all Criminal Courts subordinate to the High Court—rupees ten:

(j) in the Courts of Munsifs and any Civil or Criminal Court of first instance not hereinbefore specifically mentioned—rupees five.

#### III.

For a certificate authorizing the holder to practise as a revenue-agent—

(k) in the office of the Chief Controlling Revenue-authority and in any revenue-office subordinate to such Authority—rupees fifteen:

(l) in the office of a Commissioner and in any revenue-office subordinate to a Commissioner—rupees ten:

(m) in the office of a Collector and in any revenue-office subordinate to a Collector—rupees five.



**(III.) The Inland Bonded Warehouses Act, VIII of 1896.**

5, Notwithstanding anything contained in the Sea Customs Act, 1878, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship board or from a warehouse appointed or licensed under the Sea Customs Act, 1878, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Chief Customs-authority, to a warehouse appointed or licensed for that purpose by the Chief Customs authority.

6, Every bond executed in accordance with the provisions of the last preceding section shall be in the form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority :

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months :

Provided, also, that the Chief Customs-authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

**(IV.) The Co-operative Societies Act, II of 1912.**

1, (1) This Act may be called the *Short title and extent.* Co-operative Societies Act, 1912 ; and

(2) It extends to all the Provinces of India.

2, In this Act, unless there is anything repugnant in the subject or context,—  
*Definitions.*

(c) “member” includes a person joining in the application for the registration

of a society and a person admitted to membership after registration in accordance with the by-laws and any Rules :

(d) “Officer” includes a chairman, secretary, treasurer, member of a committee, or other person empowered under the Rules or the by-laws to give directions in regard to the business of the society :

(e) “Registered society” means a society registered or deemed to be registered under this Act :

28, (2) The Government, by notification in the Official Gazette, may, in the case of any registered society or class of registered society, remit—

(a) The stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of a registered society or by an officer or member and relating to the business of such society, or any class of such instruments, are respectively chargeable, and

(b) any fee payable under the law of registration for the time being in force.

In this sub-section “Government” in relation to stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, and in relation to any stamp duty falling within item 59 in List I in the Seventh Schedule to the Government of India Act, 1935, means the Central Government, and save as aforesaid, means the Provincial Government.

*Remission of stamp duty on instruments executed by or on behalf of any Society registered under the Act.*

G. of I. Notification No. 2781-F. dated the 23rd October 1919.—In exercise of the power conferred by S. 28, cl. (b), of the Co-operative Societies Act, 1912 (II of 1912) and in supersession of the notification of the Government of India in the Finance Department No. 683-F., dated the 28th December 1912, as subsequently amended, the Governor-General in Council is pleased to remit the stamp duty with which, under any law for the time being in force, instruments



executed by or on behalf of any society for the time being registered or deemed to be registered under that Act, or instruments executed by any officer or member of any such society and relating to the business of the society (other than cheques of individual members drawn against their current accounts with Co-operative Banks) are chargeable.—Gazette of India, 1919, Pt. I, p. 2083.

### (V.) The Indian (Specified Instruments) Stamp Act, XIII of 1924.

*An Act to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments.*

WHEREAS it is expedient to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments; It is hereby enacted as follows :—

1, This Act may be called the Indian *Short title and extent.* (Specified Instruments) Stamp Act, 1924.

(2) It extends to all the Provinces of India, including the Sonthal Parganas.

*Definitions.* 2, In this Act,—

(a) “instrument to which this Act applies” means—(i) any instrument mentioned in Article No. 19, No. 36, No. 37 or No. 52 in Schedule I to the Indian Stamp Act, 1899, or (ii) any promissory note payable on demand for an amount exceeding two hundred and fifty rupees, which has been executed in the Provinces at any time after the 30th day of September, 1923, and before the 1st day of April, 1924, and which has been stamped in such a manner that it would have been duly stamped for the purposes of the Indian Stamp Act, 1899, if the Indian Stamp (Amendment) Act, 1923, had not been passed; and (b) “section” means a section of the Indian Stamp Act, 1899.

3, (1) No exception or restriction in *Applications of certain provisions of Act II of 1899.* respect of promissory notes contained in clause (a) of the proviso to section 35 or in sub-section (1) of section 40 or in section 41 shall be deemed to apply in respect of any promissory note which is an instrument to which this Act applies.

(2) For the purpose of the application of clause (a) of the proviso to section 35 or of sub-section (1) of section 40 to instruments to which this Act applies, nothing therein contained shall be deemed to require or authorise the imposition of any penalty in respect of any such instrument.

(3) Every instrument to which this Act applies shall be deemed to have been duly stamped for the purposes of section 62.

(4) Where, before the commencement of this Act, any sum has been recovered in respect of any instrument to which this Act applies, by way of fee under sub-section (1) of section 32, or by way of penalty under the proviso to section 35 or under sub-section (1) of section 40, or by way of fine under section 62, the person from whom such sum has been recovered shall be entitled to a refund thereof.

### (VI.) The Promissory Notes (Stamp) Act, XI of 1926.

*An Act to provide for the validation of certain promissory notes.*

WHEREAS it is expedient to provide for the validation of certain promissory notes stamped with postage stamps of the denomination of two or four annas; It is hereby enacted as follows :—

1, (1) This Act may be called the *Short title and extent.* Promissory Notes (Stamp) Act, 1926.

(2) It extends to all the Provinces of India, including Sonthal Parganas.

2, A promissory note payable on demand for an amount exceeding two hundred and fifty rupees, *Validation of certain promissory notes.* executed after the 30th day of September,



1923, and before the 5th day of January, 1925, and stamped with an adhesive stamps inscribed for postage and of the value required by the law in force at the time the promissory note was executed, shall not, by reason only of the fact that the stamp or the stamps or any of them is or are of a description other than that required by such law, be deemed for any of the purposes of the Indian Stamp Act, 1899, or of the rules made thereunder, not to have been duly stamped.

**(VI-A.) RESETTLEMENT OF DISPLACED PERSONS (LAND ACQUISITION) ACT LX OF 1948.**

12, No award or agreement under this *Exemption from stamp duty and fees* Act shall be chargeable with stamp duty and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

**(VII.) The Calcutta Improvement Act, Bengal Act V. 1911.**

*An Act to provide for the improvement and expansion of Calcutta.*

**CHAPTER I.**

**Preliminary.**

1, (1) This Act may be called the Calcutta Improvement Act, 1911.

(2) It shall come into force on such day as the Provincial Government may, by notification, direct.

(3) Except as otherwise hereinafter provided, this Act shall extend only to the Calcutta Municipality; but any provision which extends only to the Calcutta Municipality may be extended by the Provincial Government, entirely or in part, by notification, under the procedure prescribed by S. 148, to any specified area in the neighbourhood of that Municipality.

NOTE.—This Act came into force on the 2nd January 1912.

2. In this Act, unless there is anything repugnant in the subjoct or context,—

(a) “the Board” means the Board of Trustees for the improvement of Calcutta, constituted under this Act;

(b) “the Calcutta Municipality” means “Calcutta” as defined in clause (11) of S. 3 of the Calcutta Municipal Act, 1923.

**CHAPTER V.**

**Taxations.**

*Duty on Transfers of Property.*

82. (1) The duty imposed by the Indian Stamp Act, 1899, on instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of instruments affecting immovable property situated in the Calcutta Municipality and executed on or after the commencement of this Act be increased by two *per centum* on the value of the property so situated, or (in the case of an usufructuary mortgage) on the amount secured by the instrument, as set fourth in the instrument.

(2) For the purposes of this section, S. 27 of the said Indian Stamp Act, 1899, shall be read as if it specifically required the particulars referred to therein to be set forth separately in respect of—(a) property situated in the Calcutta Municipality, and (b) property situated outside the Calcutta Municipality respectively.

(3) For the purposes of this section, S. 64 of the said Indian Stamp Act, 1899, shall be read as if it referred to the Board as well as the Government.

(4) All collections resulting from the said increase shall, after deducting incidental expenses (if any), be paid to the Board at such time as may be prescribed by rule made under S. 86.

Note.—Section 82 was extended to Eastern Bengal by the Bengal Law Act, 1914 (Ben. Act I of 1914), S. 3 Sch. I.

**(VIII.) The Bombay Co-operative Societies Act, Bombay Act VII of 1925.**

1. This Act may be called the Bombay Co-operative Societies Act, 1925.

*Short title.*

2. This Act extends to the whole of the Presidency of Bombay.

*Extent.*



3. In this Act unless there is anything repugnant in the subject or context,

*Definitions.*

\* \* \* \*

(c) "Member" includes a person joining in the application for the registration of a society or a person admitted to membership after registration in accordance with the rules and by-laws applicable to such society.

(d) "Officer" includes a chairman, secretary, treasurer, member of committee or other person empowered under the rules or under the by-laws of a society to give directions in regard to the business of such society.

(e) "Society" means a society registered or deemed to be registered under this Act.

(f) "Registrar" means a person appointed to perform the duties of a Registrar of Co-operative Societies under this Act.

*	*	*	*
Power to exempt	33. (1)		
from income-tax,	*	*	*
stamp-duty, re-	*	*	*
gistration and	*	*	*
court fees.			

(2) The Government by notification in the Official Gazette may, in the case of any society or class of societies, remit—

(a) the stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of a society or by an officer or member and relating to the business of the society, or any class of such instruments or awards of the Registrar or arbitrators under this Act are respectively chargeable; and

(b) \* \* \*

In this sub-section "Government" in relation to stamp-duty, means the Government which is the Collecting Government for the purposes of the Indian Stamp Act, 1899.....

*Bombay Government Notification.*

In exercise of the powers conferred by clause (a) of sub-section (2) of S. 33 of the Bombay Co-operative Societies Act, 1925

(Bombay Act VII of 1925), and in supersession of the Government Notification in the Revenue Department No. 7599 dated 28th May 1923, in so far as it relates to the remission of stamp-duty in respect of instruments other than those falling within Items 57 and 59 in List I in the seventh schedule to the Government of India Act 1935, the Government of Bombay is pleased to remit the stamp-duty with which under the law for the time being in force, instruments, other than those specified in the schedule hereto annexed executed by or on behalf of any society for the time being registered under the said Act, or by any officer or member of any such society and relating to the business of such society are chargeable.

#### *Schedule.*

Instruments executed by members of urban credit societies, banks and by individual members (other than societies registered under the Act) of central financing agencies, including the Bombay Provincial Co-operative Bank, Limited, in respect of transactions relating to loans and advances, and the value of which exceeds Rs. 2,000 or where the said transactions are contracted on the security of the agricultural produce if their value exceeds Rs. 10,000.—Government of Bombay Revenue Department Notification No. 10055/28, dated 22-3-1939 as amended by No. 10055/28, dated 9-5-1939.

### (IX.) The Madras City Municipal Act, Madras Act IV of 1919.

#### PART I.

#### Chapter I.—Preliminary.

1. (1) This Act may be called the Madras City Municipal Act, 1919.

*Title and extent.*

(2) Except as hereinafter expressly provided it extends only to the City of Madras.

\* \* \*



## PART III.—TAXATION AND FINANCE.

## Chapter V.—Taxation.

*Duty on Transfers of Property.*

135. The duty on transfers of property shall be levied in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, as in force for the time being in the Presidency of Madras on instruments of sale, gift and mortgage with possession of immovable property situated within the limits of the city which may be executed after the commencement of the Act <sup>at such rate as may be fixed by Provincial Government not exceeding five per centum</sup> on, as the case may be, the amount of the consideration, the value of the property, or the amount secured by the mortgage, as set forth in the instrument.

136. On the introduction of the transfer duty, (a) Section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within and without the city; (b) Section 64 of the same Act shall be read as if it referred to the corporation as well as the Government.

(IX-A) The Madras District Municipalities Act, 1920, MADRAS ACT, No. V OF 1920.

## PART I.

## Chapter I—Preliminary.

1. (1) This Act may be called the Madras District Municipalities Act, 1920.

(2) It extends to the whole of the Presidency of Madras, except the City of Madras.

## PART III.

## CHAPTER VI.—TAXATION AND FINANCE.

\* \* \* \*

78A. In every municipality a duty shall be levied on certain transfers of property in accordance with the provisions hereinafter contained in this Act.

\* \* \* \*

*Duty on Transfers of property.*

116A. The duty on transfers of property shall be levied in the form of a Surcharge on the duty imposed by the Indian Stamp Act, 1899 (II of 1899) as in force for the time being in the province of Madras on instruments of sale, gift and mortgage with possession of immovable property situated within the limits of a municipality, at such rate as may be fixed by the Provincial Government not exceeding five per centum on, as the case may be, the amount of consideration, the value of the property, or the amount secured by the mortgage, as set forth in the instrument.

116B. On the introduction of the transfer duty—

(a) Section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within the limits of a municipality and outside such limits;

(b) Section 64 of the same Act shall be read as if it referred to the municipal council concerned as well as the Government.

116C. The Provincial Government may make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the municipal councils concerned and the deduction of any expenses incurred by the Government in the collection thereof.

(IX-B) The Madras Local Boards Act, 1920. MADRAS ACT NO XIV OF 1920

## PART I.

## Chapter I.—Preliminary.

1. This Act may be called "The Madras Local Boards Act, 1920."



\* \* \* \*

3. In this Act unless there is anything repugnant in the subject or context—

*Definitions.*

\* \* \* \*

(11) 'Local board' means and includes a district board or panchayat ;

### PART III.

#### Chapter IV.—Taxation.

74C. In every district, a duty shall be levied on certain transfers of property in accordance with the provisions hereinafter contained in this Act.

\* \* \* \*

*Duty on Transfers of property.*

\* \* \* \*

110A. The duty on transfers of property shall be levied in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, as in force for the time being in the Province of Madras, on instruments of sale, gift and mortgage with possession of immoveable property situated in the area under the jurisdiction of a local board, at such rate as may be fixed by the Provincial Government not exceeding five per centum on, as the case may be, the amount of the consideration, the value of the property, or the amount secured by the mortgage, as set forth in the instrument.

110B. On the introduction of the transfer duty—

(a) Section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated in the area under the jurisdiction of a local board and outside such area ;

(b) Section 64 of the same Act shall be read as if it referred to the local board concerned as well as the Government.

110C. The Provincial Government *Power to make rules regarding assessment and collection of transfer duty.* make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the local boards concerned and the deduction of any expenses incurred by the Government in the collection thereof.

### (X.) The Nagpur Improvement Trust Act, C. P. Act No. XXXVI of 1936.

#### CHAPTER I.

##### Preliminary.

1. (1) This Act may be called the Nagpur Improvement Trust Act, 1936.

(2) It extends to the area comprised within the limits of the Nagpur Municipality and to such other area outside those limits as the Local Government may, from time to time by notification, declare.

(3) It shall come into force on such date as the Local Government may, by notification, appoint in this behalf.

NOTE.—This Act came into force on the 1st January 1937.

\* \* \* \*

#### CHAPTER VII.

##### Taxation.

##### *Duty on Transfer of Property.*

77. (1) The duty imposed by the Indian Stamp Act, 1899, on instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of instruments affecting immovable property situated within the area to which this Act extends and executed on or after the commencement of this Act, be increased by one-half per centum on the value of the property so situated, or in the case of an usufructuary mortgage on the amount secured by the instrument, as set forth in the instrument.

a. Substituted by Madras Act XVIII of 1945, S. 2 [18-9-45.]



(2) For the purpose of this section, Section 27 of the Indian Stamp Act, 1899, shall be read as if it specifically required the particulars referred to therein to be set forth separately in respect of—

(a) property situated in the area to which this Act extends, and

(b) property situated outside the said area, respectively.

(3) For the purposes of this section, Section 64 of the Indian Stamp Act, 1899, shall be read as if it referred to the Trust as well as to the Government.

(4) All collections resulting from the said increase shall, after deducting incidental expenses, if any, be paid to the Trust at such time as may be prescribed by rule made under Section 80.

*Central Provinces Government Notification, No. 2911-608-M-XIII dated Nagpur, the 6th May 1937.*—In exercise of the powers conferred by sub-section (2) of Section 80 of the Nagpur Improvement Trust Act, 1936 (C. P. Act XXXVI of 1936), the Governor of the Central Provinces and Berar is pleased to make the following rules for collection and payment to the Nagpur Improvement Trust of the additional Stamp-duty under Section 77 of the said Act :—

#### *Rules.*

1. The increased duty imposed by Section 77 of the Nagpur Improvement Trust Act, 1936, on instruments of sale (including certificates of sale), gift and usufructuary mortgage, respectively, affecting immovable property situated in the Nagpur Municipality will be imposed with effect from 1st January 1937, the date on which the Act came into force and shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed by the Indian Stamp Act, 1899, on such instruments.

2. Whenever the said increased duty amounts to a sum which is a multiple of two annas *plus* fraction of two annas, the said fraction shall not be collected, since stamps for use under the Indian Stamp Act, 1899, are not issued for any sum less than two annas.

3. (1) Whenever any instrument referred to in Rule 1 is presented to any registering officer in the Central Provinces and Berar for registration, he shall see whether the particulars referred to in section 27 of the Indian Stamp Act, 1899, are set forth separately in the instrument in respect of—

(a) property situated in the Nagpur municipality,

(b) property situated outside the Nagpur municipality, respectively, as is required by section 77 (2) of the Nagpur Improvement Trust Act, 1936.

(2) If the said particulars be not so separately set forth in any such instrument, the said officer shall return the document and direct the person presenting it to comply with the provision of section 77 (2) within a reasonable time. If the person refuses or fails to comply with the direction, the said officer shall impound it and forward it to the Collector, calling his attention to section 64 of the said Indian Stamp Act, as mentioned by section 77 (2) of the said Nagpur Improvement Trust Act.

\* \* \* \*

#### **(X-A.) The City of Jubbulpore (Improvement Duty) Act, 1948. (C. P. & Berar) Act LVIII of 1948.**

(8-10-1948.)

WHEREAS it is expedient to provide for the imposition of additional duty on certain transfers of immovable property situated within the limits of the city of Jubbulpore for the purpose of carrying out any improvement scheme in the said city;

It is hereby enacted as follows :—

1. This Act may be cited as the City of Jubbulpore (Improvement Duty) Act, 1948.

*Short title.*  
a. The Act came into force on 30th April, 1935 (see Notification No. 328-Revenue, dated 27-4-1935.)



2. (1) The duty imposed by the Indian Stamp Act, 1899, on instruments of sale, gift and usufructuary mortgage respectively, of immovable property, shall in the case of instruments affecting immovable property situated within the limits of the City of Jubbulpore and executed on or after the commencement of this Act, be increased by one-half per centum on the value of the property so situated, or in the case of an usufructuary mortgage on the amount secured by the instrument, as set forth in the instrument.

*Duty on certain transfers of immovable property.*

(2) For the purposes of this section, section 27 of the Indian Stamp Act, 1899, shall be read as if it specifically required the particulars referred to therein to be set forth separately in respect of—

- (a) property situated in the City of Jubbulpore, and
- (b) property situated outside the said area, respectively.

(3) For the purposes of this Act, the City of Jubbulpore means the area notified by the Provincial Government to be such city under this Act or any other enactment for the time being in force; and until any such notification is issued, the areas comprised within the limits of the Jubbulpore Municipality.

3. \* \* \* \*

4. For the purposes of this Act, section 64 of the Indian Stamp Act, 1899, shall be read as if it referred to the local authority charged with the municipal administration of the City of Jubbulpore in the same way as it refers to Government.

*Application of S. 64 of the Indian Stamp Act to the duty.*

5. \* \* \* \*

**(XI.) U. P. Agriculturists' Relief Act, U.P. Act XXVII of 1934.**

39. (1) Every loan given after the date on which this Act comes into force shall be evidenced by a written document, of which a copy shall be given to the debtor.

*Preparation of a document for every loan and the supply of a copy to the debtor.*

(2) In the case of unsecured loans, an entry shall be made in every such document specifying the date by which repayment must be made in order to earn the benefit of S. 29 and the rate of interest which shall prevail if repayment is made by such date.

(3) No interest shall accrue on any loan until a copy of the written document prepared according to the provisions of sub-sections (1) and (2) has been supplied to the debtor as required by sub-section (1).

(4) Notwithstanding anything in the Indian Stamp Act, 1899, no such written document as is referred to in sub-section (1) shall require a stamp duty higher than that which would have been payable in respect thereof had it not contained the details mentioned in sub-sections (1) and (2), and no copy supplied to the debtor as required by sub-section (1) shall require any stamp duty.

<sup>a</sup>40. (1) Notwithstanding anything contained in the Indian Stamp Act, 1899, and the rules made under the Indian Registration Act, 1908, the stamp duty and the registration and copying fees on bonds of value or amount not exceeding rupees three thousand executed by an agriculturist and registered under the Indian Registration Act, shall be as laid down in Schedule V.

(2) If a bond is executed on a form printed under the authority of the Provincial Government no copying fee shall be leviable for making a copy or a note of the bond in the books prescribed under the Indian Registration Act, 1908.

- a. This section is repealed by S. 27 (1) of U.P. Act XIII of 1940, except in its application to advances made before the first day of June 1940, not being loans as defined in that Act.



<sup>a</sup>SCHEDULE V.*Scale mentioned in section 40.*

Amount or value of the bond.	Stamp duty.	Rs.	A.
Where the amount or value secured does not exceed Rs. 50.		0	1
Where it exceeds Rs. 50			
but does not exceed, Rs.	100	0	2
Ditto. Rs. 100 ditto. Rs.	200	0	4
Ditto. Rs. 200 ditto. Rs.	300	0	6
Ditto. Rs. 300 ditto. Rs.	400	0	8
Ditto. Rs. 400 ditto. Rs.	500	0	12
Ditto. Rs. 500 ditto. Rs.	600	1	10
Ditto. Rs. 600 ditto. Rs.	700	2	0
Ditto. Rs. 700 ditto. Rs.	800	2	6
Ditto. Rs. 800 ditto. Rs.	900	2	12
Ditto. Rs. 900 ditto. Rs.	1,000	3	2
For every Rs. 250 or part of Rs. 250 above Rs. 1,000 and up to Rs. 3,000	1	0	

**(XII.) The United Provinces Town Improvement Act, 1999.**

As adapted by U.P. town Improvement (Adaptation) Act, 1948 (U.P. Act) XLVII of 1948 [8-1-1949].

1. (1) This Act may be cited as the United Provinces Town Improvement (Adaptation) Act of 1948.

(2) It shall extend to the whole of the United Provinces.

(3) It shall come into force at once.

2. In bringing the United Provinces Town Improvement Act, 1919 into operation in any area, the Provincial Government, if it so thinks fit, may notwithstanding anything contained in subsection (3) of section 1 of the said Act, extend it to such area, with such omissions, additions and modifications, specified in the Schedule, as the Provincial

a. This Schedule is repealed by S. 27 (1) of U. P. Act XIII of 1940, except in its application to advances made before the first day of June 1940, not being loans as defined in that Act.

Government may think fit, and thereupon the provisions of the said Act in its application to such area shall be so read and construed as if it had then been adapted and amended accordingly.

## Schedule

\* \* \* \*

67. After this section add the following sections :

\* \* \* \*

67-H. (1) The duty imposed by the Indian Stamp Act, 1899, on any deed of transfer of immovable property shall, in the case of immovable property situated within an area to which this Act applies, be increased by 1 per cent. or the value of the property transferred, or, in the case of a usufructuary mortgage, on the amount secured by the instrument.

(2) All collections resulting from the said increase shall, after the deduction of incidental expenses, if any, be paid to the Trust by the Provincial Government in such manner as may be prescribed by rules.

(3) For the purposes of this section, section 27 of the Indian Stamp Act, 1899 shall be so read and construed as if it specifically required the particulars referred to therein to be separately set forth in respect of—

(a) property situated within the area notified, and

(b) property situated outside such area.

(4) For the purposes of this section, section 64 of the Indian Stamp Act, 1899, shall be so read and construed as if it referred to the Trust as well as to the Government.

**APPENDIX K.****THE ENGLISH STAMP ACT, 1891.**

(54 &amp; 55 Vict., Ch. 39)

AN ACT TO CONSOLIDATE THE ENACTMENTS GRANTING AND RELATING TO THE STAMP DUTIES UPON INSTRUMENTS AND CERTAIN OTHER ENACTMENTS RELATING TO STAMP DUTIES.

[21st July 1891]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :



PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

*Charge of Duty upon Instruments*

1. From and after the commencement of this Act the stamp duties to be charged for the use of Her Majesty upon the several instruments specified in the First Schedule to this Act shall be the several duties in the said schedule specified, which duties shall be in substitution for the duties theretofore chargeable under the enactments repealed by this Act, and shall be subject to the exemptions contained in this Act and in any other Act for the time being in force

2. All stamp duties for the time being chargeable by law upon any instrument are to be paid and denoted according to the regulations in this Act contained, and except where express provision is made to the contrary are to be denoted by impressed stamps only

3. (1) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material.

(2) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which is chargeable

4. Except where express provision to the contrary is made by this or any other Act,—

- (a) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters ;
- (b) An instrument made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

5. All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument ; and every person who, with intent to defraud Her Majesty,

- (a) executes any instrument in which all the said facts and circumstances are not fully and truly set forth ; or
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances ;

shall incur a fine of ten pounds

6. (1) Where an instrument is chargeable with *ad valorem* duty in respect of—

- (a) any money in any foreign or colonial currency, or



(b) any stock or marketable security, the duty shall be calculated on the value, on the day of the date of the instrument, of the money in British currency according to the current rate of exchange, or of the stock or security according to the average price thereof.

(2) Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with that statement, it is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

*Use of Adhesive Stamps.*

7. Any stamp duties of an amount not exceeding two shillings and six pence upon instruments which are permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties of the like amount, may be denoted by the same adhesive stamps.

8. (1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp, unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

(2) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(3) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine of ten pounds.

Penalty for frauds in relation to adhesive stamps.

9. (1) If any person—

(a) Fraudulently removes or causes to be removed from any instrument any adhesive stamps, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed, with intent what the stamp may be used again ; or

(b) Sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument, having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid ; he shall, in addition to any other fine or penalty to which he may be liable, incur a fine of fifty pounds.

(2) The expression “instrument” in this section includes any post letter as defined by the Post Office Protection Act, 1884 [47 & 48 Vict. c. 76.] and the cover of any post letter.

*Appropriated Stamps and Denoting Stamps.*

10. (1) A stamp which by any words or words on the face of it is appropriated to any particular description of instrument is not to be used, or, if used, is not to be available, for an instrument of any other description.



(2) An instrument falling under the particular description to which any stamp is so appropriated as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated.

11. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of the last-mentioned duty shall, upon application to the Commissioners and production of both the instruments, be denoted upon the first-mentioned instrument in such manner as the Commissioners think fit.

*Adjudication Stamps.*

12. (1) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion with reference to any executed instrument upon the following questions:

- (a) Whether it is chargeable with any duty;
- (b) With what amount of duty it is chargeable.

(2) The Commissioners may require to be furnished with an abstract of the instrument, and also with such evidence as they may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein.

(3) If the Commissioners are of opinion that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(4) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and when the instrument is stamped in accordance with the assessment it may be stamped with a particular stamp denoting that it is duly stamped.

(5) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes notwithstanding any objection relating to duty.

(6) Provided as follows:

- (a) An instrument upon which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment;
- (b) Nothing in this section shall extend to any instrument chargeable with *ad valorem* duty, and made as a security for money or stock without limit; or shall authorise the stamping after the execution thereof of any instrument which by law cannot be stamped after execution;
- (c) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, be relieved from any fine or disability to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be stated therein.

13. (1) Any person who is dissatisfied with the assessment of the Commissioners may, within twenty-one days after the date of the assessment, and on payment of duty in conformity therewith, appeal against the assessment to the High Court of the part of the United Kingdom in which the



case has arisen, and may for that purpose require the Commissioners to state and sign a case, setting forth the question upon which their opinion was required, and the assessment made by them.

(2) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may, within seven days thereafter, be set down by him for hearing.

(3) Upon the hearing of the case the Court shall determine the question submitted, and, if the instrument in question is in the opinion of the Court chargeable with any duty, shall assess the duty with which it is chargeable.

(4) If it is decided by the Court that the assessment of the Commissioners is erroneous, any excess of duty which may have been paid in conformity with the erroneous assessment, together with any fine or penalty which may have been paid in consequence thereof, shall be ordered by the Court to be repaid to the appellant, with or without costs as the Court may determine.

(5) If the assessment of the Commissioners is confirmed the Court may make an order for payment to the Commissioners of the costs incurred by them in relation to the appeal.

*Production of Instruments in Evidence.*

14. (1) Upon the production of an instrument chargeable with any duty as evidence in any Court of civil judicature in any part of the United Kingdom, or before any arbitrator or referee, notice shall be taken by the judge, arbitrator, or referee of any omission or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the Court whose duty it is to read the instrument, or to the arbitrator or referee, of the amount of the unpaid duty, and the penalty payable on stamping the same, and of a further sum of one pound, be received in evidence, saving all just exceptions on other grounds.

(2) The officer, or arbitrator, or referee receiving the duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount thereof, and shall communicate to the Commissioners the same or title of the proceeding in which, and of the party from whom, he received the duty and penalty, and the date and description of the instrument, and shall pay over to such person as the Commissioners may appoint the money received by him for the duty and penalty.

(3) On production to the Commissioners of any instrument in respect of which any duty or penalty has been paid, together with the receipt, the payment of the duty and penalty shall be denoted on the instrument.

(4) Save as aforesaid, an instrument executed in any part of the United Kingdom, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of the United Kingdom, shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped in accordance with the law in force at the time when it was first executed.

*Stamping of Instruments after Execution.*

15. (1) Save where other express provision is in this Act made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a penalty of ten pounds, and also by way of further penalty, where the



unpaid duty exceeds ten pounds, of interest on such duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

(2) In the case of such instruments herein-after mentioned are chargeable with *ad valorem* duty, the following provisions shall have effect :

- (a) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper *ad valorem* duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required under the provisions of this Act :
- (b) If the opinion of the Commissioners with respect to any such instrument has been required, the instrument shall be stamped in accordance with the assessment of the Commissioners within fourteen days after notice of the assessment :
- (c) If any such instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight has not been or is not duly stamped in conformity with the foregoing provisions of this sub-section, the person in that behalf herein-after specified shall incur a fine of ten pounds, and in addition to the penalty payable on stamping the instrument there shall be paid a further penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Commissioners, or of the court, judge, arbitrator or referee before whom it is produced :
- (d) The instruments and persons to which the provisions of this sub-section are to apply are as follows :—

Title of Instrument as described in the First Schedule to this Act.	Person liable to Penalty
Bond, covenant, or instrument of any kind whatsoever.	The obligee, covenantee, or other person taking the security.
Conveyance on sale .. .. .	The vendee or transferee.
Lease or tack .. .. .	The lessee.
Mortgage Bond, debenture, covenant, and warrant of attorney to confess and enter up judgment.	The mortgagee or obligee; in the case of a transfer or reconveyance, the trans- feree, assignee, or disponent, or the per- son redeeming the security.
Settlement .. .. .	The settlor.

(3) Provided that save where other express provision is made by this Act in relation to any particular instrument :

- (a) Any unstamped or insufficiently stamped instrument which has been first executed at any place out of the United Kingdom, may be stamped, at any time within thirty days after it has been first received in the United Kingdom, on payment of the unpaid duty only : and
- (b) The Commissioners may, if they think fit, at any time within three months after the first execution of any instrument, mitigate or remit any penalty payable on stamping.

(4) The payment of any penalty payable on stamping is to be denoted on the instrument by a particular stamp.



*Entries upon Rolls, Books, &c.*

16. Every public officer having in his custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereto authorised by the Commissioners to inspect the rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward, and in case of refusal shall for every offence incur a fine of ten pounds.

17. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall incur a fine of ten pounds.

## PART II.

## REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS.

*Admissions.*

18. The duty payable upon an admission is to be denoted on the instrument of admission delivered to the person admitted, if there be any such instrument, or if not, on the register, entry, or memorandum of the admission in the rolls, books, or records of the court, inn, college, borough, burgh, company, corporation, guild, or society in which the admission is made, and in cases in which no instrument of admission is delivered, and no register, entry, or memorandum is made, on the receipt or warrant for admission.

19. If any person whose office it is to prepare or deliver out any instrument of admission chargeable with duty, or to register, enter, or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses, within one month after the admission, to prepare a duly stamped instrument of admission, or to make a duly stamped register, entry, or memorandum of the admission, as the case may require, he shall incur a fine of ten pounds.

*Admissions to the Degree of a Barrister-at-Law in Ireland, and of  
Students to the Society of King's Inns, in Dublin.*

Distinct accounts to be kept of certain sums payable to King's Inns, Dublin.

20. Distinct accounts are to be kept of the sums following ; that is to say,—

- (a) Ten pounds, part of the duty of fifty pounds payable on the admission to the degree of a barrister-at-law in Ireland of a person not previously admitted to that degree in England, or as an advocate in Scotland :
- (b) Ten pounds, payable for duty on the like admission of a person who has been previously admitted to the said degree in England, or as an advocate in Scotland :
- (c) Ten pounds, part of the duty payable on the admission of a person as a student of the Society of King's Inns, in Dublin :

And the said sums are respectively to be paid over by the Commissioners to the treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the Society.



**21.** If any person who has been duly admitted a member of one of the Inns of Admission of Court in England is afterwards duly admitted a student of the member of Inn Society of King's Inns in Dublin, the duty paid by him in respect of Court as of his former admission is, on application made within six months Inns. after the last admission to be allowed and returned to him.

*Agreements.*

**22.** The duty of six pence upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.

**23.** (1) Every instrument under hand only (not being a promissory note or bill of exchange) given upon the occasion of the deposit of any share Certain mortgages of stock to be chargeable as agreements. warrant or stock certificate to bearer, or foreign or colonial share certificate, or any security for money transferable by delivery, by way of security for any loan, shall be deemed to be an agreement, and shall be charged with duty accordingly.

(2) Every instrument under hand only (not being a promissory note or bill of exchange) making redeemable or qualifying a duly stamped transfer, intended as a security, of any registered stock or marketable security, shall be deemed to be an agreement, and shall be charged with duty accordingly.

(3) A release or discharge of any such instrument shall not be chargeable with any *ad valorem* duty.

*Appraisements.*

**24.** (1) Every appraiser, by whom an appraisement or valuation chargeable with stamp duty is made, shall, within fourteen days after the making thereof, write out the same, in words and figures showing the full amount thereof, upon duly stamped material, and if he neglects or omits so to do, or in any other manner discloses the amount of the appraisement or valuation, he shall incur a fine of fifty pounds.

(2) Every person who receives from any appraiser, or pays for the making of, any such appraisement or valuation, shall, unless the same be written out and stamped as aforesaid, incur a fine of twenty pounds.

*Instruments of Apprenticeship.*

**25.** Every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or Meaning of instruments of apprenticeship. employment (except articles of clerkship to a solicitor or law agent or writer to the signet) is to be deemed an instrument of apprenticeship.

*Articles of Clerkship.*

**26.** (1) Where the same articles are a qualification for the admission of any person as a law agent to practise before the Court of Session, Articles in Scotland not to be charged with more than one duty of £60. and also as a law agent to practise before a sheriff court in Scotland, the articles are not to be charged with any further duty than sixty pounds.

(2) Where any person has become bound by duly stamped articles in order to his admission as a law agent to practise before a sheriff court in Scotland, the articles shall, on payment of such further amount of duty as, together with the amount previously paid thereon, will make up the sum of sixty pounds, be impressed with a stamp denoting the payment of the further duty, and shall thereupon be considered to be sufficiently stamped for entitling the person to admission as a law agent to practise before the Court of Session.



27. Save as herein-before provided, articles of clerkship are not to be stamped at any time after the date thereof, except upon payment of penalties, as follows :  
 Terms upon which articles may be stamped after execution.

(a) If brought to be stamped within one year after date, ten pounds :

(b) If so brought after one year, and within five years after date,—

For every complete year, and also for any additional part of a year elapsed since the date, ten pounds.

In every other case, fifty pounds,

28. The sum of fourteen pounds, part of the duty payable on articles of clerkship in Ireland, shall be carried to a separate account, and paid over by the Commissioners to the treasurer of the Society of King's Inns in Dublin, to be applied by him according to the directions of the said society.  
 Distinct account to be kept of £14 payable to King's Inns.

*Bank Notes, Bills of Exchange and Promissory Notes.*

29. For the purposes of this Act the expression "banker" means any person carrying on the business of banking in the United Kingdom, and the expression "Bank note" includes—  
 Meaning of banker and bank note.

(a) Any bill of exchange or promissory note issued by any banker, other than the Bank of England, for the payment of money not exceeding one hundred pounds to the bearer on demand ; and

(b) Any bill of exchange or promissory note so issued which entitles or is intended to entitle the bearer or holder thereof, without indorsement or without any further or other indorsement than may be thereon at the time of the issuing thereof, to the payment of money not exceeding one hundred pounds on demand, whether the same be so expressed or not and in whatever form, and by whomsoever the bill or note is drawn or made.

30. A bank note issued duly stamped, or issued unstamped by a banker duly licensed or otherwise authorised to issue unstamped bank notes, may be from time to time re-issued without being liable to any stamp duty by reason of the re-issuing.  
 Bank notes may be reissued.

31. (1) If any banker, not being duly licensed or otherwise authorised to issue unstamped bank notes, issues, or permits to be issued, any bank note not being duly stamped, he shall incur a fine of fifty pounds.  
 Penalties for issuing or receiving an unstamped bank note.

(2) If any person receives or takes in payment or as a security any bank note issued unstamped contrary to law, knowing the same to have been so issued, he shall incur a fine of twenty pounds.

32. For the purposes of this Act the expression "bill of exchange" includes draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money ; and the expression "bill of exchange payable on demand" includes—  
 Meaning of "bill of exchange."

a) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill or exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen ; and



- (b) An order for the payment of any sum of money weekly, monthly, or at any other stated period, and also an order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf.

33. (1) For the purposes of this Act the expression "promissory note" includes  
 Meaning of any document or writing (except a bank note) containing a  
 "promissory note." promise to pay any sum of money.

(2) A note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, is to be deemed a promissory note for that sum of money.

34. (1) The fixed duty of one penny on a bill of exchange payable on demand or  
 Provisions for at sight or on presentation may be denoted by an adhesive  
 use of adhesive stamp, which, where the bill is drawn in the United Kingdom, is  
 stamps on bills to be cancelled by the person by whom the bill is signed before  
 and notes. he delivers it out of his hands, custody, or power.

(2) The *ad valorem* duties upon bills of exchange and promissory notes drawn or made out of the United Kingdom are to be denoted by adhesive stamps.

35. (1) Every person into whose hands any bill of exchange or promissory note  
 Provisions drawn or made out of the United Kingdom, comes in the United  
 to stamping foreign Kingdom before it is stamped shall, before he presents for pay-  
 bills and notes. ment, or endorses, transfers, or in any manner negotiates, or  
 pays the bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps  
 of sufficient amount, and cancel every stamp so affixed thereto.

(2) Provided as follows :

- (a) If at the time when any such bill or note comes into the hands of any *bona fide* holder there is affixed thereto an adhesive stamp effectually cancelled, the stamp shall, so far as relates to the holder, be deemed to be duly cancelled, although it may not appear to have been affixed or cancelled by the proper person ;
- (b) If at the time when any such bill or note comes into the hands of any *bona fide* holder there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for the holder to cancel the stamp as if he were the person by whom it was affixed, and upon his so doing the bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been cancelled by the person by whom it was affixed.

(3) But neither of the foregoing provisos is to relieve any person from any fine or penalty incurred by him for not cancelling an adhesive stamp.

36. A bill of exchange or promissory note which purports to be drawn or made  
 As to bills and out of the United Kingdom is, for the purpose of determining the  
 notes purporting mode in which the stamp duty thereon is to be denoted, to be  
 to be drawn deemed to have been so drawn or made, although it may in fact  
 abroad. have been drawn or made within the United Kingdom.

37. (1) Where a bill of exchange or promissory note has been written on material  
 Terms upon bearing an impressed stamp of sufficient amount but of improper  
 which bills and denomination, it may be stamped with the proper stamp on  
 notes may be payment of the duty, and a penalty of forty shillings if the bill  
 stamped after or note be not then payable according to its tenor, or of ten pounds  
 execution. if the same be so payable.



(2) Except as aforesaid, no bill of exchange or promissory note shall be stamped with an impressed stamp after the execution thereof.

38. (1) Every person who issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped shall incur a fine of ten pounds, and the person who takes or receives from any other person any such bill or note either in payment or as a security, or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever.

(2) Provided that if any bill of exchange payable on demand or at sight or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of one penny, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill, is so far as respects the duty, to be deemed valid and available.

(3) But the foregoing proviso is not to relieve any person from any fine or penalty incurred by him in relation to such bill.

39. When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming out of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

#### *Bills of Lading.*

40. (1) A bill of lading is not to be stamped after the execution thereof.

(2) Every person who makes or executes any bill of lading not duly stamped shall incur a fine of fifty pounds.

#### *Bills of Sale.*

41. A bill of sale is not to be registered under any Act for the time being in force relating to the registration of bills of sale unless the original, duly stamped, is produced to the proper officer.

#### *Bonds given in Relation to the Duties of Excise.*

42. If any person required by any Act for the time being in force or by the Commissioners, or any of their officers, to give or enter into any bond for or in respect of any duty of excise, or for preventing any fraud or evasion in relation to any such duty, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being partners or joint tenants, or tenants in common, he shall for every offence incur a fine of fifty pounds.



*Certificates of Solicitors and others.*

Penalty for practising without certificate, or making false statement on application for certificate.

43. (1) Every person who in any part of the United Kingdom—

- (a) Directly or indirectly acts or practises as a solicitor or law agent in any Court, or as a notary-public, without having in force at the time a duly stamped certificate ; or
- (b) On applying for his certificate does not truly specify the facts and circumstances upon which the amount of duty chargeable upon the certificate depends :

shall incur a fine of fifty pounds, and shall be incapable of maintaining any action or suit for the recovery of any fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by him in any such capacity.

(2) Every person in whose name, either alone or together with any other person, any proceeding is taken in any Court, shall, unless the proceeding is set aside by the Court as irregular, or unless the contrary is otherwise satisfactorily proved, be deemed to have acted in the proceeding.

(3) Nothing in this Act shall require a stamped certificate to be taken out by a person who is by law authorised to act as solicitor of a public department without admission, or by any assistant or clerk or officer appointed to act under the direction of such solicitor.

44. Every person who (not being a barrister, or a duly certificated solicitor, law agent, writer to the signet, notary-public, conveyancer, special pleader, or draftsman in equity) either directly or indirectly, for or in expectation of any fee, gain, or reward, draws or prepares any instrument relating to real or personal estate, or any proceeding in law or equity shall incur a fine of fifty pounds.

Provided as follows :

(1) This section does not extend to—(a) Any public officer drawing or preparing instruments in the course of his duty; or (b) Any person employed merely to engross any instrument or proceeding.

(2) The expression “instrument” in this section does not include—(a) A will or other testamentary instrument; or (b) An agreement under hand only ; or (c) A letter or power of attorney ; or (d) A transfer of stock containing no trust or limitation thereof.

45. It shall not be necessary for any person required to take out a stamped certificate to take out in England, or in Scotland, or in Ireland more than one certificate for any one year.

*Solicitors certificates in England and Ireland.*

46. The certificates of solicitors in England and Ireland are to be applied for, taken out, issued, dated, and stamped,—

- (a) In England, in accordance with the provisions in that behalf of the Solicitors Acts, 1943, 1860, 1877 and 1888 ;
- (b) In Ireland, in accordance with the provisions in that behalf of the Attorneys and Solicitors Act, Ireland, 1866.

Other certificates.

47. Every person required to take out a certificate to authorise him to practise :—



- (a) In Scotland, as a law agent or writer to the signet ; or
- (b) In England or Ireland, as a conveyancer, special pleader, or draftsman in equity ;  
or
- (c) In any part of the United Kingdom, as a notary-public ; shall in every year before he does any act in any of the aforesaid capacities, deliver to the Commissioners, or to their proper Officer, in such manner and form as they direct, a note in writing stating his full name and the place where he carries on his business, and thereupon, and upon payment of the proper duty, shall be entitled to a certificate, which is to be duly stamped and issued to him by the Commissioners.

**48.** The certificates in this section specified are to be dated and to expire at the times herein-after in that behalf mentioned ;  
that is to say,

- (a) The certificates of law agents, writers to the signet, and notaries public in Scotland, and of conveyancers, special pleaders, and draftsmen in equity in England, are to be dated, if taken out between the thirty-first of October and the first of December, on the first of November, and if taken out at any other time, on the thirty-first of October next after their date.
- (b) The certificates of notaries public in England are to be dated, if taken out between the fifteenth of November and the sixteenth of December, on the sixteenth of November, and if taken out at any other time, on the day on which they are issued, and are in all cases to expire on the fifteenth of November next after their date.
- (c) The certificates of conveyancers, special pleaders, draftsmen in equity, and notaries public in Ireland are to be dated on the day on which they are issued, and are to expire, as to the certificates of notaries public, on the twenty-fifth day of March next after their date and in all other cases on the sixth day of January next after their date.

#### *Charter-parties.*

**49.** (1) For the purposes of this Act the expression "charter-party" includes any agreement or contract for the charter of any ship or vessel or any memorandum, letter, or other writing between the captain, master or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of the ship or vessel.

(2) The duty upon a charter-party may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed as a binding contract.

**50.** Where a charter-party is first executed out of the United Kingdom, without being duly stamped, any party thereto may, within ten days after it has been first received in the United Kingdom, and before it has been executed by any person in the United Kingdom, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp, and the instrument when so stamped shall be deemed duly stamped.

**51.** A charter-party may be stamped with an impressed stamp after execution upon the following terms, that is to say,

- (1) Within seven days after the first execution thereof, on payment of the duty and a penalty of four shillings and six pence ;



- (2) After seven days, but within one month after the first execution thereof, on payment of the duty and a penalty of ten pounds ;  
and shall not in any other case be stamped with an impressed stamp.

*Contract Notes.*

52. (1) For the purposes of this Act the expression "contract note" means the Provisions as note sent by a broker or agent to his principal (except where to contract notes. such principal is acting as broker or agent for a principal) advising him of the sale or purchase of any stock or marketable security.

(2) Where a note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stock or security sold or purchased.

(3) The duty of one penny on a contract note may be denoted by an adhesive stamp, and the duty of six pence on a contract note is to be denoted by an adhesive stamp appropriated to a contract note.

(4) Every adhesive stamp on a contract note is to be cancelled by the person by whom the note is executed.

53. (1) Any person who effects any sale or purchase of any stock or marketable security, of the value of five pounds or upwards, as a broker or agent, shall forthwith make and execute a contract note and transmit the same to his principal, and in default of so doing shall incur a fine of twenty pounds.

(2) Every person who makes or executes and contract note chargeable with duty and not being duly stamped, shall incur a fine of twenty pounds.

(3) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards mentioned or referred to in any contract note, unless the note is duly stamped.

(4) The duty of six pence upon a contract note may be added to the charge for brokerage or agency.

*Conveyances on Sale.*

54. For the purposes of this Act the expression "conveyance on sale" includes Meaning of every instrument, and every decree or order of any Court or of "conveyance on any commissioners, whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser, or any other person on his behalf or by his direction.

55. (1) Where the consideration, or any part of the consideration for a conveyance on sale consists of any stock or marketable security, the How *ad valorem* duty to be calculated in respect of stock and securities. conveyance is to be charged with *ad valorem* duty in respect of the value of the stock or security.

(2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a marketable security, the conveyance is to be charged with *ad valorem* duty in respect of the amount due on the day of the date thereof for principal and interest upon the security.



56. (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on such total amount.

How consideration consisting of periodical payments to be charged.

(2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period exceeding twenty years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.

(3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument.

(4) Provided that no conveyance on sale chargeable with *ad valorem* duty in respect of any periodical payments, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument made in that case for securing the payments is to be charged with any higher duty than ten shillings.

57. Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

How conveyance in consideration of a debt, &c., to be charged.

58. (1) Where property contracted to be sold for one consideration for the whole is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with *ad valorem* duty in respect of such distinct consideration.

Directions as to duty in certain cases.

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where there are several instruments of conveyance for completing the purchaser's title to property sold, the principal instrument of conveyance only is to be charged with *ad valorem* duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but the last-mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

(4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with *ad valorem* duty in respect of the consideration moving from the sub-purchaser.



(5) Where a person having contracted for the purchase of any property but not having obtained a conveyance contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with *ad valorem* duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.

(6) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the *ad valorem* duty.

59. (1) Any contract or agreement made in England or Ireland under seal, or under hand only, or made in Scotland, with or without any clause of registration, for the sale of any equitable estate or interest in any property whatsoever, or for the sale of any estate or interest in any property except lands, tenements, hereditaments, or heritages, or property locally situate out of the United Kingdom, or goods, wares or merchandise, or stock, or marketable securities, or any ship or vessel, or part interest, share, or property of or in any ship or vessel, shall be charged with the same *ad valorem* duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest, or property contracted or agreed to be sold.

(2) Where the purchaser has paid the said *ad valorem* duty and before having obtained a conveyance or transfer of the property, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of such excess consideration, and in any other case with the fixed duty of ten shillings or of six pence, as the case may require.

(3) Where duty has been duly paid in conformity with the foregoing provisions, the conveyance or transfer made to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Commissioners, upon application, either shall denote the payment of the *ad valorem* duty upon the conveyance or transfer, or shall transfer the *ad valorem* duty thereto upon production of the contract or agreement, or contracts or agreements, duly stamped.

(4) Provided that where any such contract or agreement is stamped with the fixed duty of ten shillings or of six pence, as the case may require, the contract or agreement shall be regarded as duly stamped for the mere purpose of proceedings to enforce specific performance or recover damages for the breach thereof.

(5) Provided also that where any such contract or agreement is stamped with the said fixed duty, and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the *ad valorem* duty chargeable thereon within a period of six months after the first execution of the contract or agreement, or within such longer period as the Commissioners may think reasonable in the circumstances of the case, the conveyance or transfer shall be stamped accordingly, and the same, and the said contract or agreement, shall be deemed to be duly stamped. Nothing in this proviso shall alter or affect the provisions as to the stamping of a conveyance or transfer after the execution thereof.



(6) Provided also, that the *ad valorem* duty paid upon any such contract or agreement shall be returned by the Commissioners in case the contract or agreement be afterwards rescinded or annulled, or for any other reason be not substantially performed or carried into effect, so as to operate as or be followed by a conveyance or transfer.

60. Where upon the sale of any annuity or other right not before in existence  
 As to sale of such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for the purposes of this Act to be deemed an instrument of conveyance on sale.

Principal instrument, how to be ascertained. 61. (1) In the cases hereinafter specified the principal instrument is to be ascertained in the following manner :

- (a) Where any copyhold or customary estate is conveyed by a deed, no surrender being necessary, the deed is to be deemed the principal instrument :
- (b) In other cases of copyhold or customary estates, the surrender or grant, if made out of court, or the memorandum thereof, and the copy of court roll of the surrender or grant, if made in court, is to be deemed the principal instrument :
- (c) Where in Scotland there is a disposition or assignation executed by the seller, and any other instrument is executed for completing the title, the disposition or assignation is to be deemed the principal instrument.

(2) In any other case the parties may determine for themselves which of several instruments is to be deemed the principal instrument, and may pay the *ad valorem* duty thereon accordingly.

*Conveyance on any Occasion except Sale or Mortgage.*

62. Every instrument, and every decree or order of any court or of any commissioner, whereby any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property.  
 What is to be deemed a conveyance on any occasion, not being a sale or mortgage.

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings.

*Attested Copies and Extracts.*

Stamping of certain copies and extracts after attestation. 63. An attested or otherwise authenticated copy or extract of or from :

- (1) An instrument chargeable with any duty ;
  - (2) An original will, testament, or codicil ;
  - (3) The probate or probate copy of a will or codicil ;
  - (4) Letters of administration or a confirmation of a testament ;
- may be stamped at anytime within fourteen days after the date of the attestation or authentication on payment of the duty only.



*Certified Copies and Extracts from Registers of Births, &c.*

64. The duty upon a certified copy or extract of or from any register of births baptisms, marriages, deaths, or burials is to be paid by the person denoted by adhesive stamp. requiring the copy or extract, and may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the copy or extract is signed before he delivers the same out of his hands, custody, or power.

*Copyhold and Customary Estates.*

65. (1) No instrument is to be charged more than once with duty by reason of Provisions as relating to several distinct tenements, in respect whereof several to payment of fines or fees are due to the lord or steward of the manor. duty.

(2) The copy of court roll of a surrender or grant made out of court shall not be admissible or available as evidence of the surrender or grant, unless the surrender or grant, or the memorandum thereof, is duly stamped, or which fact the certificate of the steward of the manor on the face of the copy shall be sufficient evidence.

(3) The entry upon the court rolls of a surrender or grant shall not be admissible or available as evidence of the surrender or grant unless the surrender or grant, if made out of court, or the memorandum thereof, or the copy of court roll of the surrender or grant, if made in court, is duly stamped, of which fact the certificate of the steward of the manor in the margin of the entry shall be sufficient evidence.

66. (1) All the facts and circumstances affecting the liability to duty of the copy of court roll of any surrender or grant made in court, or the amount of duty with which any such copy of court roll is chargeable, are to be fully and truly stated in a note to be delivered to the steward of the manor before the surrender or grant is made. Facts affecting duty to be stated in note.

(2) The steward of every manor shall refuse—

- (a) To accept in court any surrender, or to make in court any grant, until such a note as is required by this section has been delivered to him ; or
- (b) To enter on the court rolls, or accept any presentment of, or admit any person to be tenant under or by virtue of, any surrender or grant made out of court, or any deed which is not duly stamped :

And in any case in which he does not so refuse shall incur a fine of fifty pounds.

(3) If any person with intent to defraud Her Majesty,—

- (a) Makes in court any surrender before such a note as aforesaid has been delivered to the steward of the manor ; or
- (b) Being employed or concerned in or about the preparation of any such note as aforesaid, neglects or omits fully and truly to state therein all the above-mentioned facts and circumstances ;

he shall incur a fine of fifty pounds.

67. The steward of every manor shall, within four months from the day on which any surrender or grant is made in court, make out a duly stamped copy of court roll of such surrender or grant, and have the same ready for delivery to the person entitled thereto, and in default of so doing shall incur a fine of fifty pounds, and the duty payable in respect of the copy of court roll shall be a debt to Her Majesty from the steward, whether he has received it or not, and if he has not received the duty the same shall also be a debt to Her Majesty from the person entitled to the copy. Steward to make out duly stamped copies.



68. The steward of any manor may, before he accepts in court any surrender or makes in court any grant, demand the payment of his lawful fees in relation to the surrender or grant, together with the duty payable on the copy of court roll thereof, and may refuse to proceed in the matter or to deliver the copy of court roll to any person until the fees and duty are paid.

*Delivery Orders.*

69. (1) For the purposes of this Act the expression "delivery order" means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares, or merchandise of the value of forty shillings or upwards lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares, or merchandise, upon the sale or transfer of the property therein.

(2) A delivery order is to be deemed to have been given upon a sale of, or transfer of the property in, goods, wares, or merchandise of the value of forty shillings or upwards, unless the contrary is expressly stated therein.

(3) The duty upon a delivery order may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

Penalty for use  
of unstamped or  
untrue order.

70. (1) If any person—

- (a) Untruly states, or knowingly allows to be untruly stated, in a delivery order, either that the transaction to which it relates is not a sale or transfer of property, or that the goods, wares, or merchandise to which it relates are not of the value of forty shillings ; or
- (b) Makes, signs, or issues a delivery order chargeable with duty, but not being duly stamped ; or
- (c) Knowingly, either himself, or by his servant or any other person, delivers, or procures, or authorises the delivery of, any goods, wares, or merchandise mentioned in any delivery order which is not duly stamped, or which contains to his knowledge any false statement with reference either to the nature of the transaction, or the value of the goods, wares, or merchandise,

he shall incur a fine of twenty pounds.

(2) But a delivery order is not, by reason of the same being unstamped, to be deemed invalid in the hands of the person having the custody of, or delivering out, the goods, wares, or merchandise therein mentioned, unless such person is proved to have been party or privy to some fraud on the revenue in relation thereto.

71. The duty upon a delivery order is, in the absence of any special stipulation, to be paid by the person to whom the order is given, and any person from whom a delivery order chargeable with duty is required may refuse to give it, unless or until the amount of the duty is paid to him.

*Duplicates and Counterparts.*

72. The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor), is not to be deemed duly stamped unless it is stamped

Provision as to  
duplicates and  
counterparts.



as an original instrument, or unless it appears by some stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

*Exchange and Partition or Division.*

73. Where upon the exchange of any real or heritable property for any other  
As to exchange, &c. real or heritable property, or upon the partition or division of any real or heritable property, any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the exchange or partition or division is effected is to be charged with the same *ad valorem* duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty in the manner herein-before provided in the case of several instruments of conveyance.

*Grants of Honours and Dignities.*

74. (1) Where two or more honours or dignities are granted by the same letters  
Duty to be charged in respect of highest rank. patent to the same person, such letters patent are to be charged with the proper duty in respect of the highest in point of rank only.

(2) Where any honour or dignity is granted to any person in remainder, the letters patent are to be charged with such further duty in respect of every remainder as would be payable for an original grant of the same honour or dignity.

*Leases.*

75. (1) An agreement for a lease or tack, or with respect to the letting of any  
Agreements for not more than thirty-five years to be charged as leases. lands, tenements, or heritable subjects for any term not exceeding thirty-five years, or for any indefinite term, is to be charged with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement.

(2) A lease or tack made subsequently to, and in conformity with, such an agreement duly stamped is to be charged with the duty of six pence only.

76. (1) Where the consideration, or any part of the consideration, for which a  
Leases how to be charged in respect of produce, &c. lease or tack is granted or agreed to be granted, consists of any produce or other goods, the value of the produce or goods is to be deemed a consideration in respect of which the lease or tack or agreement is chargeable with *ad valorem* duty.

(2) Where it is stipulated that the value of the produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with, or has the option of paying after any permanent rate of conversion, the value of the produce or goods is, for the purpose of assessing the *ad valorem* duty, to be estimated at the given sum, or according to the permanent rate.

(3) A lease or tack or agreement for a lease or tack made either wholly or partially for any such consideration, if it contains a statement of the value thereof, and is stamped in accordance with the statement, is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is otherwise shown that the statement is incorrect, and that the lease or tack or agreement is in fact not duly stamped.



77. (1) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement, of or relating to the same subject matter.

(2) A lease made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration.

(3) No lease for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, and no lease for a term absolute not exceeding twenty-one years, granted by an ecclesiastical corporation aggregate or sole, is to be charged with any higher duty than thirty-five shillings.

(4) A lease for a definite term exceeding thirty-five years granted under the Trinity College (Dublin) Leasing and Perpetuity Act, 1851, [14 & 15 Vict. c. cxxviii] is not to be charged with any higher duty than would have been chargeable thereon if it had been a lease for a definite term not exceeding thirty-five years.

(5) An instrument whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease or tack is increased is not to be charged with duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

Duty in certain cases may be denoted by adhesive stamp.

78. (1) The duty upon an instrument chargeable with duty as a lease or tack of—

(a) any dwelling-house, or part of a dwelling-house, for a definite term not exceeding a year at a rent not exceeding the rate of ten pounds per annum ; or

(b) any furnished dwelling-house or apartments for any definite term less than a year ; and upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is first executed.

(2) Every person who executes, or prepares or is employed in preparing, any such instrument (except letters or correspondence) which is not, at or before the execution thereof, duly stamped, shall incur a fine of five pounds.

*Letters of Allotment or Renunciation, Scrip Certificates, and Scrip.*

79. (1) Every person who executes, grants, issues, or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation, or scrip certificate, or as scrip, before the same is duly stamped, shall incur a fine of twenty pounds.

(2) The stamp duty of one penny on a letter of renunciation may be denoted by an adhesive stamp which is to be cancelled by the person by whom the letter of renunciation is executed.

*Letters or Powers of Attorney and Voting Papers.*

80. (1) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, hereby respectively charged with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held and is to be available only at the meeting so specified, and any adjournment thereof.



(2) The duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or power of attorney or voting paper charged with the duty of one penny is not to be stamped after the execution thereof by any person.

(3) Every person who makes or executes, or votes, or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall incur a fine of fifty pounds, and every vote given or tendered under the authority or by means of the letter or power of attorney or voting paper, shall be void.

**81.** A letter or power of attorney for the sale, transfer, or acceptance of any of Power relating the Government or Parliamentary stocks or funds, duly stamped to Government for that purpose, is not to be charged with any further duty by stocks, how to be charged. reason of containing an authority for the receipt of the dividends on the same stocks or funds.

*Marketable Securities and Foreign and Colonial Share Certificates.*

Meaning of marketable securities for charge of duty and foreign and colonial share certificate.

**82.** (1) Marketable securities for the purpose of the charge of duty thereon include—

- (a) A marketable security, made or issued by or on behalf of any company or body of persons corporate or unincorporate formed or established in the United Kingdom ; and
- (b) A marketable security by or on behalf of any foreign state or government, or foreign or colonial municipal body, corporation, or company (herein-after called a foreign security), bearing date or signed after the third day of June one thousand eight hundred and sixty-two,
  - (i) Which is made or issued in the United Kingdom, or
  - (ii) Which, though originally issued out of the United kingdom, has been, after the sixth day of August one thousand eight hundred and eighty-five, or is offered for subscription, and given or delivered to a subscriber in the United Kingdom, or
  - (iii) which, the interest thereon being payable in the United Kingdom, is assigned, transferred, or in any manner negotiated in the United Kingdom ; and
- (c) A marketable security by or on behalf of any colonial government which if the borrower were a foreign government would be a foreign security (herein-after called a colonial government security).

(2) For the purposes of this Act the expression “foreign or colonial share certificate” includes any document whatever, being *prima facie* evidence of the title of any person as proprietor of, or as having the beneficial interest in, any share or shares or stock or debenture stock or funded debt of any foreign or colonial company or corporation where such person is not registered in respect thereof in a register duly kept in the United Kingdom.

**83.** Every person who in the United Kingdom makes, issues, assigns, transfers, negotiates, or offers for subscription, any foreign security or colonial government security not being duly stamped, shall incur a fine of twenty pounds.

Penalty on issuing, &c. foreign, &c. security not duly stamped.



84. The Commissioners may at any time, without reference to the date thereof, allow any foreign security or colonial government security to be stamped without the payment of any penalty, upon being satisfied, in any manner that they may think proper, that it was not made or issued, and has not been transferred, assigned, or negotiated within the United Kingdom.

85. (1) The duties charged upon a marketable security on the occasion of the first transfer by delivery thereof in any year, and upon a foreign or colonial share certificate, on the occasion of the first delivery thereof in any year are to be denoted by adhesive stamps appropriated by words and figures on the face thereof to the duties and the year.

(2) Every person who delivers or transfers, or is concerned as broker or agent in delivering or transferring, any instrument chargeable with any duty so payable, and not being duly stamped, shall incur a fine of twenty pounds.

(3) Where the holder of any foreign or colonial share certificate bearing the stamp for any year shall, in the course of the year, cause himself to be registered in the register of the foreign or colonial company or corporation to which it relates, and shall obtain a new certificate consequent upon the registration, the Commissioners may, subject to such regulations as they may prescribe, stamp the new certificate for the same year without payment of duty.

#### *Mortgages, &c.*

86. (1) For the purposes of this Act the expression "mortgage" means a security of by way of mortgage for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or farborne to be paid, being payable or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be ;

And includes—

(a) Conditional surrender by way of mortgage, further charge, wadset, and heritable bond, disposition, assignation, or tack in security, and eik to a reversion of or affecting any lands, estate, or property, real or personal, heritable or moveable, whatsoever : and

(b) Any deed containing an obligation to infeft any person in an annual rent, or lands or other heritable subjects in Scotland, under a clause of reversion, but without any personal bond or obligation therein contained for payment of the money or stock intended to be secured : and

(c) Any conveyance of any lands, estate or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where the conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provision made for payment of their debts, in full satisfaction thereof, or who exceed five in number : and

(d) Any defeazance, letter of reversion, back bond, declaration, or other deed or writing for defeating or making redeemable or explaining or qualifying any conveyance, transfer, disposition, assignation, or tack of any lands, estate, or property whatsoever, apparently absolute, but intended only as a security : and



- (e) Any agreement (other than an agreement chargeable with duty as an equitable mortgage), contract, or bond accompanied with a deposit of title deeds for making a mortgage, wadset, or any other security or conveyance as aforesaid of any lands, estate, or property comprised in the title deeds, or for pledging or charging the same as a security : and
- (f) Any deed whereby a real burden is declared or created on lands or heritable subjects in Scotland ; and
- (g) Any deed operating as a mortgage of any stock or marketable security.

(2) For the purpose of this Act the expression "equitable mortgage" means an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting or being evidence of the title to any property whatever (other than stock or marketable security), or creating a charge on such property.

87. (1) A security for the transfer or retransfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of the stock ; and a transfer, assignment, disposition, or assignation of any such security, and a reconveyance, release, discharge, surrender, re-surrender warrant to vacate, or renunciation of any such security, is to be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of the stock.

(2) A security for the payment of any rent-charge, annuity, or periodical payments, by way of repayment, or in satisfaction or discharge of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid.

(3) A transfer of a duly stamped security, and a security by way of further charge for money or stock, added to money or stock previously secured by a duly stamped instrument, is not to be charged with any duty by reason of its containing any further or additional security for the money or stock transferred or previously secured, or the interest or dividends thereof, or any new covenant, proviso, power, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security.

(4) Where any copyhold or customary lands or hereditaments are mortgaged alone by means of a conditional surrender or grant, the *ad valorem* duty is to be charged on the surrender or grant, if made out of court, or the memorandum thereof, and on the copy of court roll of the surrender or grant, if made in court.

(5) Where any copyhold or customary lands or hereditaments are mortgaged, together with other property, for securing the same money or the same stock, the *ad valorem* duty is to be charged on the instrument relating to the other property, and the surrender or grant, or the memorandum thereof, or the copy of court roll of the surrender or grant, as the case may be, is not to be charged with any higher duty than ten shillings.

(6) An instrument chargeable with *ad valorem* duty as a mortgage is not to be charged with any further duty by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to a purchaser, or in trust for, or according to the direction of, a purchaser.

88. (1) A security for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, future advances, either with or without money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.



(2) Where such total amount is unlimited, the security is to be available for such an amount only as the *ad valorem* duty impressed thereon extends to cover, but where any advance or loan is made in excess of the amount covered by that duty the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date on the day on which the advance or loan is made.

(3) Provided that no money to be advanced for the insurance of any property comprised in the security against damage by fire, or for keeping up any policy of life insurance comprised in the security, or for effecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in the security upon the dropping of any life whereon the property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with *ad valorem* duty.

89. The exemption from stamp duty conferred by the Act of the session held in the sixth and seventh years of King William the Fourth, chapter thirty-two, for the regulation of benefit building societies, shall not extend to any mortgage made after the thirty-first day of July, one thousand eight hundred and sixty-eight, except, a mortgage by a member of a benefit building society for securing the repayment to the society of money not exceeding five hundred pounds.

#### *Notarial Acts.*

90. The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

#### *Policies of Insurance.*

91. For the purposes of this Act the expression "policy of insurance" includes every writing whereby any contract of insurance is made or agreed to be made, or is evidenced, and the expression "insurance" includes assurance.

#### *Policies of Sea Insurance.*

92. (1) For the purposes of this Act the expression "policy of sea insurance" means any insurance (including re-insurance) made upon any ship or vessel, or upon the machinery, tackle, or furniture of any ship or vessel, or upon any goods, merchandise, or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and includes any insurance of goods, merchandise, or property for any transit which includes not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance.

(2) Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise, or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise, or property from any risk, loss, or damage, such agreement or engagement shall be deemed to be a contract for sea insurance.

93 (1) A contract for sea insurance (other than such insurance as is referred to in the fifty-fifth section of the Merchant Shipping Act, Amendment Act, 1862), shall not be valid unless the same is expressed in a policy of sea insurance.

(2) No policy of sea insurance made for time shall be made for any time exceeding twelve months.



(3) A policy of sea insurance shall not be valid unless it specifies the particular risk or adventure, the names of the subscribers or underwriters, and the sum or sums insured, and is made for a period not exceeding twelve months.

94. Where any sea insurance is made for a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage, and also with duty as a policy for time.

95. (1) A policy of sea insurance may not be stamped at any time after it is signed or underwritten by any person, except in the two cases following ; that is to say,

- (a) Any policy of mutual insurance having a stamp impressed thereon may, if required be stamped with an additional stamp provided that at the time when the additional stamp is required the policy has not been signed or underwritten to an amount exceeding the sum or sums which the duty impressed thereon extends to cover :
- (b) Any policy made or executed out of, but being in any manner enforceable within, the United Kingdom, may be stamped at any time within ten days after it has been first received in the United Kingdom on payment of the duty only.

(2) Provided that a policy of sea insurance shall for the purpose of production in evidence be an instrument which may legally be stamped after the execution thereof, and the penalty payable by law on stamping the same shall be the sum of one hundred pounds.

96. Nothing in this Act shall prohibit the making of any alteration which may lawfully be made in the terms and conditions of any policy of sea insurance after the policy has been underwritten ; provided that the alteration be made before notice of the determination of the risk originally insured, and that it do not prolong the time covered by the insurance thereby made beyond the period of six months in the case of a policy made for a less period than six months, or beyond the period of twelve months in the case of a policy made for a greater period than six months, and that the articles insured remain the property of the same person or persons, and that no additional or further sum be insured by reason or means of the alteration.

Penalty on assuring unless policy duty stamped.

97. (1) If any person—

- (a) becomes an assurer upon any sea insurance, or enters into any contract for sea insurance, or directly or indirectly receives or contracts or takes credit in account for any premium or consideration for any sea insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays, any sum of money upon any loss, peril, or contingency relative to any sea insurance, unless the insurance is expressed in a policy of sea insurance duly stamped, or
  - (b) makes or effects, or knowingly procures to be made or effected, any sea insurance, or directly or indirectly gives or pays, or renders himself liable to pay, any premium, or consideration for any sea insurance, or enters into any contract for sea insurance, unless the insurance is expressed in a policy of sea insurance duly stamped, or
  - (c) is concerned in any fraudulent contrivance or device, or is guilty of any wilful act, neglect, or omission, with intent to evade the duties payable on policies of sea insurance, or whereby the duties may be evaded,
- he shall for every such offence incur a fine of one hundred pounds.



(2) Every broker, agent, or other person negotiating or transacting any sea insurance contrary to the true intent and meaning of this Act, or writing any policy of sea insurance upon material not duly stamped, shall for every such offence incur a fine of one hundred pounds, and shall not have any legal claim to any charge for brokerage, commission, or agency, or for any money expended or paid by him with reference to the insurance, and any money paid to him in respect of any such charge shall be deemed to be paid without consideration, and shall remain the property of his employer.

(3) If any person makes or issues, or causes to be made or issued, any document purporting to be a copy of a policy of sea insurance, and there is not at the time of the making or issue in existence a policy duly stamped whereof the said document is a copy, he shall for such offence in addition to any other fine or penalty to which he may be liable incur a fine of one hundred pounds.

*Policies of Insurance except Policies of Sea Insurance.*

98. (1) For the purposes of this Act the expression "policy of life insurance" means a policy of insurance upon any life or lives or upon any life or lives except a policy of insurance against accident; and the expression "policy of insurance against accident" means a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from a natural cause, or as compensation for personal injury, and includes any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death of or injury to the holder or bearer of the newspaper or publication containing the notice only from accident or violence or otherwise than from a natural cause.

(2) A policy of insurance against accident is not to be charged with any further duty than one penny by reason of the same extending to any payment to be made during sickness or incapacity from personal injury.

99. The duty of one penny upon a policy of insurance other than a policy of sea insurance or life insurance may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the policy is first executed.

Penalty for not making out policy, or making, &c. any policy not duly stamped.

100. Every person who—

- (1) Receives, or takes credit for, any premium or consideration for any insurance other than a sea insurance, and does not, within one month after receiving, or taking credit for, the premium or consideration, make out and execute a duly stamped policy of insurance; or
- (2) Makes, executes, or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy other than a policy of sea insurance which is not duly stamped; shall incur a fine of twenty pounds.

*Receipts.*

101. (1) For the purposes of this Act the expression "receipt" includes any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards, is acknow-



ledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

(2) The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

Terms upon which receipts may be stamped after execution.

102. A receipt given without being stamped may be stamped with an impressed stamp upon the terms following ; that is to say,

- (1) Within fourteen days after it has been given, on payment of the duty and a penalty of five pounds ;
- (2) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of ten pounds ;

and shall not in any other case be stamped with an impressed stamp.

Penalty for offences in reference to receipts.

103. If any person—

- (1) Gives a receipt liable to duty and not duly stamped ; or
- (2) In any case where a receipt would be liable to duty refuses to give a receipt duly stamped ; or
- (3) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty ;

he shall incur a fine of ten pounds.

#### Settlements.

104. (1) Where any money which may become due or payable upon any policy of life insurance, or upon any security not being a marketable security, is settled or agreed to be settled, the instrument whereby the settlement is made or agreed to be made is to be charged with *ad valorem* duty in respect of that money.

(2) Provided as follows :

- (a) Where, in the case of a policy, no provision is made for keeping up the policy, the *ad valorem* duty is to be charged only on the value of the policy at the date of the instrument :
- (b) If in any such case the instrument contains a statement of the said value, and is stamped in accordance with the statement, it is, so far as regards the policy, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

105. An instrument chargeable with *ad valorem* duty as a settlement in respect of any money, stock, or security is not to be charged with any further duty by reason of containing provision for the payment or transfer of the money, stock, or security, or by reason of containing, where the money, stock, or security is in reversion or is not paid or transferred upon the execution of the instrument, provision for the payment, by the person entitled in possession to the interest or dividends of the money, stock, or security, during the continuance of such possession, or any annuity or yearly sum not exceeding interest at the rate of four pounds per centum per annum upon the amount or value of the money, stock, or security.



106. (1) Where several instruments are executed for effecting the settlement of the same property, and the *ad valorem* duty chargeable in respect of the settlement of the property exceeds ten shillings, one only of the instruments is to be charged with the *ad valorem* duty.

(2) Where a settlement is made in pursuance of a previous agreement upon which *ad valorem* settlement duty exceeding ten shillings has been paid in respect of any property, the settlement is not to be charged with *ad valorem* duty in respect of the same property.

(3) In each of the aforesaid cases the instruments not chargeable with *ad valorem* duty are to be charged with the duty of ten shillings.

#### *Share Warrants.*

107. If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall incur a fine of fifty pounds.

#### *Stock Certificates to Bearer.*

108. For the purposes of this Act the expression "stock certificate to bearer" includes every stock certificate issued after the third day of June one thousand eight hundred and eighty-one, under the provisions of the Local Authorities Loans Act, 1875, [38 & 39 Vict. c. 83] or of any other Act authorising the creation of debenture stock, county stock, corporation stock, municipal stock, or funded debt, by whatever name known.

109. (1) Where the holder of a stock certificate to bearer has been entered on the register of the local authority as the owner of the share of stock described in the certificate, the certificate shall be forthwith cancelled so as to be incapable of being re-issued to any person.

(2) Every person by whom a stock certificate to bearer is issued without being duly stamped shall incur a fine of fifty pounds.

#### *Transfers of Shares in Cost Book Mines.*

110. (1) The duty upon a request or authority to the purser or other officer of a mining company conducted on the cost book system to enter or register the transfer of any share or part of a share of the mine, and the duty upon a notice to such purser or officer of any such transfer, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the request, authority, or notice is written or executed.

(2) Every person who writes or executes any such request, authority, or notice, not being duly stamped, and every purser or other officer of any such company who in any manner obeys, complies with, or gives effect to any such request, authority, or notice, not being duly stamped, shall incur a fine of twenty pounds.

#### *Warrants for Goods.*

111. (1) For the purposes of this Act the expression "warrant for goods" means any document or writing, being evidence of the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, wares, or merchandise lying in any warehouse or dock, or upon any wharf, and signed or certified by or on behalf of the person having the custody of the goods, wares, or merchandise.



(2) The duty upon a warrant for goods may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

(3) Every person who makes, executes, or issues, or receives or takes by way of security or indemnity, any warrant for goods not being duly stamped, shall incur a fine of twenty pounds.

### PART III.

#### SUPPLEMENTAL.

##### *Duty on Capital of Companies.*

**112.** A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Registrar of Joint Stock Companies in England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability shall be delivered to the said registrar, and every such statement shall be charged with an *ad valorem* stamp duty of two shillings for every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be.

**113.** (1) Where by virtue of any letters patent granted by Her Majesty, or any Act, the liability of the holders of shares in the capital of any corporation or company is limited otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Commissioners within one month after the date of the letters patent or the passing of the Act; and in case of any increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorised by any letters patent or Act, a statement of the amount of such increase shall be delivered by the corporation or company to the Commissioners within the like period.

(2) The statement shall be charged with an *ad valorem* stamp duty of two shillings for every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be, and shall be duly stamped accordingly when the same is delivered to the Commissioners.

(3) In the case of neglect to deliver such a statement as is hereby required to be delivered, the corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect shall continue.

##### *Composition for certain Stamp Duties.*

**114.** (1) By way of composition for stamp duty chargeable on transfers of any stock of the Government of Canada which may be inscribed in books kept in the United Kingdom or of any Colonial stock to which the Colonial Stock Act, 1877, [40 & 41 Vict. v. 59] applies, the Government of Canada or other colony, as the case may be, shall pay to the Commissioners a sum as stamp duty calculated at the rate of one shilling and three pence for every ten pounds, and any fraction of ten pounds of the nominal amount of such stock inscribed in the name of each and every stockholder at the date of the composition—



With the addition—

- (a) when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the same are required to be made, exceeds sixty years, but does not exceed one hundred years, from that date, of three pence for every such ten pounds or fraction of ten pounds ; or
  - (b) when the said period exceeds one hundred years, or no period is fixed for such redemption or payment off, or no such annual or other payments are required to be made, of six pence for every such ten pounds or fraction of ten pounds ;
- and in consideration of the payment transfers of the stock in respect of which the composition has been paid shall be exempt from stamp-duty.

(2) All sums certified by the Commissioners to have been received by way of composition for stamp duty on transfers of stock under this section shall be paid over to the National Debt Commissioners, and shall be applied by them towards the reduction of the National Debt in such manner as the Treasury from time to time direct.

115. (1) Any county council or corporation or company may enter into an agreement with the Commissioners, if the Commissioners in their discretion think proper, for the delivery of an account showing the nominal amount of all the stock and funded debt of such county council, corporation, or company or the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid, and after such agreement has been entered into the account shall be immediately delivered to the Commissioners, and a like account shall be delivered half yearly in each year.

(2) The agreement shall specify the officer of the county council, corporation, or company, whether secretary, treasurer, accountant, or other officer, by whom the accounts are to be delivered, and such officer shall observe the rules in the first part of the Second Schedule to this Act, and is in those rules referred to by the expression "accountable officer."

(3) There shall be charged by way of composition upon the aggregate amount appearing on every half-yearly account delivered to the Commissioners for every one hundred pounds and any fraction of one hundred pounds of such amount the duty of six pence as a stamp duty, and so soon as any account has been delivered, and payment of the duty hereby imposed has been made, transfers of any stock or funded debt included in such account, and also any share warrants or stock certificates relating to such stock or funded debt, shall be exempt from duty.

(4) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the county council, corporation, or company on whose behalf the account is delivered.

(5) In the case of wilful neglect to deliver such an account as is hereby required to be delivered, or to pay the duty in conformity with this section, the county council or corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable and a like penalty for every month after the first month during which the neglect continues.

(6) Where an agreement for composition under this section has been entered into by any county council or corporation or company, such county council or corporation or company shall have power, in addition to any fee exigible upon registration of any transfer of stock or funded debt, as the case may be, or upon issue of any share warrant, or stock certificate relating thereto, to require payment of an amount not exceeding the amount of duty which would have been chargeable upon the transfer or share warrant or stock certificate if no such agreement had been entered into.



**116.** (1) Where any person issuing policies of insurance against accident, shall, in the opinion of the Commissioners, so carry on the business of stamp duty on such insurance as to render it impracticable or inexpedient to policies of insurance against accident, require that the duty of one penny be charged and paid upon the policies, the Commissioners may enter into an agreement with that person for the delivery to them of quarterly account of all sums received in respect of premiums on policies of insurance against accident.

(2) The agreement shall be in such form and shall contain such terms and conditions as the Commissioners may think proper, and the person with whom the agreement is entered into shall observe the rules in the second part of the Second Schedule to this Act.

(3) After an agreement has been entered into between the Commissioners and any person and during the period for which the agreement is in force, no policy of insurance against accident issued by that person shall be chargeable with any duty, but in lieu of and by way of composition for that duty there shall be charged on the aggregate amount of all sums received in respect of premiums on policies of insurance against accident a duty at the rate of five pounds per centum as a stamp duty.

(4) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the person by or on whose behalf the account is delivered.

(5) In the case of wilful neglect to deliver such an account as is hereby required or to pay the duty in conformity with this section the person shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

#### *Miscellaneous.*

**117.** Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp Conditions and agreements as to stamp duty void. upon any instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

**118.** (1) No assignment of a policy of life insurance shall confer on the assignee Assignment of policy of life assurance to be stamped before payment of money assured. therein named, his executors, administrators, or assigns, any right to sue for the moneys assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless the assignment is duly stamped, and no payment shall be made to any person claiming under any such assignment unless the same is duly stamped.

(2) If any payment is made in contravention of this section, the stamp duty not paid upon the assignment, together with the penalty payable on stamping the same, shall be a debt due to Her Majesty from the person by whom the payment is made.

**119.** Except where express provision to the contrary is made by this or any other Act, an instrument relating to property belonging to the Crown, Instruments relating to Crown property. or being the private property of the sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.



120. Any instrument which by any Act passed before the first day of January one thousand eight hundred and seventy-one and not relating to stamp duties, is specifically charged with the duty of thirty-five shillings, shall be chargeable only with the duty of ten shillings in lieu of the said duty of thirty-five shillings.

As to instruments charged with duty of 35 shillings.

121. All fines imposed by this Act are to be sued for and recovered by information in the High Court in England in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland.

Recovery of penalties.

Definitions.

122. (1) In this Act, unless the context otherwise requires,—

The expression “Commissioners” means Commissioners of Inland Revenue :

The expression “material” includes every sort of material upon which words or figures can be expressed :

The expression “instrument” includes every written document :

The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp :

The expression “stamped,” with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :

The expressions “executed” and “execution,” with reference to instruments not under seal, mean signed and signature :

The expression “money” includes all sums expressed in British or in any foreign or colonial currency :

The expression “stock” includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society :

The expression “marketable security” means a security of such a description as to be capable of being sold in any stock market in the United Kingdom :

The expression “steward” of a manor includes deputy steward.

(2) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.

### *Repeal ; Commencement ; Short Title.*

123. The enactments specified in the Third Schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule.

Repeal.

124. This Act shall come into operation on the first day of January one thousand eight hundred and ninety-two.

Commencement.

Short-Title.

125. This Act may be cited as the Stamp Act, 1891.



SCHEDULES.

FIRST SCHEDULE.

*Stamp Duties on Instruments.*

ADMISSION in England of any person—	Duty.		
	£.	s.	d.
To the degree of barrister-at-law			
If he has been previously duly admitted to the said degree in Ireland.	10	0	0
In any other case .. .. .	50	0	0

*Exemption.*

Admission of any person who has been previously duly admitted as an advocate in Scotland

And see sections 18, 19 and 20.

ADMISSION in Ireland of any person—

To the degree of barrister-at-law.

If he has been previously duly admitted to the said degree in England, or as an advocate in Scotland.. .. . 10 0 0

In any other case .. .. . 50 0 0

And see sections 18, 19, and 20.

ADMISSION in Scotland of any person—

As an advocate.

If he has been previously duly admitted to the degree of barrister-at-law in Ireland .. .. . 10 0 0

In any other case .. .. . 50 0 0

*Exemption.*

Admission of any person who has been previously duly admitted to the degree of barrister-at-law in England.

And see sections 18, 19, and 20.

ADMISSION of any person—

To be a member of either of the four Inns of Court in England, or a student of the Society of King's Inns in Dublin .. .. . 25 0 0

*Exemptions.*

(1) Admission of any person who has been previously duly admitted a member of one of the Inns of Court in England, to be a member of any other of the said Inns.

(2) Admission of any person who has been previously duly admitted a student of the Society of King's Inns in Dublin, to be a member of any of the Inns of Court in England.

And see sections 18, 19, 20 and 21.

ADMISSION of any person—

As a solicitor of the Supreme Court in England, or of the Court of Judicature in Ireland .. .. . 25 0 0

And see sections 18 and 19.



## ADMISSION in Scotland of any person—

£ s. d.

- (1) As a law agent to practise before the Court of Session or as a writer to the signet :

If he has previously paid the sum of £60 for duty upon his articles of clerkship .. .. .

25 0 0

If he has been previously duly admitted as a law agent to practise before a sheriff Court .. .. .

30 0 0

In any other case .. .. .

85 0 0

- (2) As a law agent to practise before a sheriff Court :

If he has previously paid the sum of 2s. 6d. for duty on his articles of clerkship .. .. .

54 17 6

In any other case .. .. .

55 0 0

*Exemption.*

Admission of any person who has been previously duly admitted as a law agent to practise before the Court of Session or as a writer to the signet to act in the other of these capacities.

And see sections 18 and 19.

## ADMISSION to act as a notary-public.

See Faculty.

As a Fellow of the College of Physicians in England, Scotland, or Ireland .. .. .

25 0 0

And see sections 18 and 19.

## ADMISSION of any person to the degree of doctor of medicine in either of the Universities in Scotland .. .. .

10 0 0

And see sections 18 and 19.

## ADMISSION in England or Ireland of any person—

As a burgess, or into any corporation or Company, in any city, borough, or town corporate.

In respect of birth, apprenticeship, or marriage, or, in Ireland, in respect of being engaged in any trade, mystery, or handicraft .. .. .

1 0 0

Upon any other ground .. .. .

3 0 0

*Exemption.*

- (1) Admission of any person to the freedom of the city of London by redemption.

- (2) Admission of any person to the freedom of the company of watermen and lightermen of the River Thames.

And see sections 18 and 19.

## ADMISSION in Scotland of any person—

As a burgess, or into any corporation or company, in any burgh .. .. .

0 5 0

*Exemption.*

Admission of a craftsman or other person into any corporation with- in any royal burgh, burgh of royalty, or burgh of barony incorporated by the magistrates and council of such burgh, provided such craftsman or other person has been previously duly admitted a freeman or burgess of the burgh.



And see sections 18 and 19.

**AFFIDAVIT and STATUTORY DECLARATION**

£. s. d.  
0 2 6

*Exemptions.*

- (1) Affidavit made for the immediate purpose of being filed, read, or used in any Court, or before any judge, master, or officer of any Court.
- (2) Affidavit or declaration made upon a requisition of the commissioners of any public board of revenue, or any of the officers acting under them, or required by law, and made before a justice of the peace.
- (3) Affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor, or any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.
- (4) Affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill.
- (5) Declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence.
- (6) Declaration forming part of an application for a patent in conformity with the Patents, Designs, and Trade Marks Act, 1883.

**AGREEMENT or CONTRACT**, accompanied with a deposit.

See Mortgage, &c., and Ss. 23 and 86.

**AGREEMENT** for a lease or tack, or for any letting.

See Lease or Tack, and S. 75.

**AGREEMENT** for sale of property.

See Conveyance on Sale, and S. 59.

**AGREEMENT or CONTRACT** made or entered into pursuant to the Highway Acts for or relating to the making, maintaining, or repairing of highways

0 0 6

**AGREEMENT or ANY MEMORANDUM OF AN AGREEMENT**, made in England or Ireland under hand only, or made in Scotland without any clause of registration, and not otherwise specially charged with any duty, whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument...

0 0 6

*Exemptions.*

- (1) Agreement or memorandum the matter whereof is not of the value of £5.
- (2) Agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant.
- (3) Agreement, letter, or memorandum made for or relating to the sale of any goods, wares, or merchandise.
- (4) Agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise from port to port in the United Kingdom.
- (5) Agreement entered into between a landlord and tenant pursuant to sub-section six of section eight or sub-section two of section twenty of the Land Law (Ireland) Act, 1881.



And see sections 22 and 23.

ALLOTMENT. See Letter of Allotment.

#### ANNUITY—

Conveyance in consideration of, see Conveyance on Sale, and Section 56.

Purchase of, see Conveyance on Sale, and Section 60.

Creation of, by way of security, see Mortgage, &c., and Section 87.

Instruments relating to, upon any other occasion, see Bond, Covenant, &c.

APPOINTMENT of a new trustee, and APPOINTMENT in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will .. .. . 0 10 0  
And see section 62.

APPOINTMENT of a gamekeeper.

See Deputation.

APPRAISEMENT or VALUATION of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers work whatsoever.

Where the amount of the appraisement or valuation does not exceed

£5 .. .. .	0	0	3
Exceeds £ 5 and does not exceed £10 .. .. .	0	0	6
Exceeds £10 and does not exceed £20 .. .. .	0	1	0
Exceeds £20 and does not exceed £30 .. .. .	0	1	6
Exceeds £30 and does not exceed £40 .. .. .	0	2	0
Exceeds £40 and does not exceed £50 .. .. .	0	2	6
Exceeds £50 and does not exceed £100 .. .. .	0	5	0
Exceeds £100 and does not exceed £200 .. .. .	0	10	0
Exceeds £200 and does not exceed £500 .. .. .	0	15	0
Exceeds £500 .. .. .	1	0	0

#### Exemptions.

- (1) Appraisement or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.
- (2) Appraisement or valuation made in pursuance of the order of any Court of Admiralty, or of any Court of Appeal, from a judgment of any Court of Admiralty.
- (3) Appraisement or valuation of property of a deceased person made for the information of an executor or other person required to deliver, in England or Ireland, an affidavit, or to record in any commissary court in Scotland an inventory of the estate of such deceased person.



- (4) Appraisement or valuation of any property made for the purpose of ascertaining the legacy or succession or account duty payable in respect thereof.

And see section 24.

	£.	s.	d.
APPRENTICESHIP, instrument of .. .. .	0	2	6

*Exemptions.*

- (1) Instrument relating to any poor child apprenticed by or at the sole charge of any parish or township, or by or at the sole charge of any public charity, or pursuant to any Act for the regulation of parish apprentices.
- (2) Instrument of apprenticeship in Ireland, where the value of the premium or consideration does not exceed £10.

And see section 25.

ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a clerk in order to his admission,

- |  |    |   |   |
|--|----|---|---|
| (1) As a solicitor of the Supreme Court in England or of the Court of Judicature in Ireland .. .. .        | 80 | 0 | 0 |
| (2) As a law agent to practise before the Court of Session or as a writer to the Signet in Scotland.. .. . | 60 | 0 | 0 |
| (3) As a law agent to practise before a sheriff court in Scotland ..                                       | 0  | 2 | 6 |

And see sections 26, 27 and 28.

ARTICLES OF CLERKSHIP whereby any person, having been bound by previous duly stamped articles to serve as a clerk in order to his admission in any of the courts aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose

Where the duty upon the previous article was 2s. 6d... ..	0	2	6
In any other case .. .. .	0	10	0

ASSIGNMENT or ASSIGNATION.

By way of security, or of any security, see Mortgage, &c.

Upon a sale, or otherwise, see Conveyance.

ASSURANCE. See Policy.

ATTESTED COPY. See Copy.

ATTORNEY, letter or power of.

See Letter of Attorney.

WARRANT of.

See Warrant of Attorney.

AWARD in England or Ireland and AWARD or DECREE. ARBITARAL in Scotland.

In any case in which an amount or value is the matter in dispute—

Where no amount is awarded or the amount or value awarded does not exceed £5 .. .. .	0	0	3
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Where the amount or value awarded—

£. s. d.

Exceeds £5 and does not exceed	£10 .. .. .	0	0	6
„ £10	£20 .. .. .	0	1	0
„ £20	£30 .. .. .	0	1	6
„ £30	£40 .. .. .	0	2	0
„ £40	£50 .. .. .	0	2	6
„ £50	£100 .. .. .	0	5	0
„ £100	£200 .. .. .	0	10	0
„ £200	£500 .. .. .	0	15	0
„ £500	£750 .. .. .	1	0	0
„ £750	£1,000 .. .. .	1	5	0
„ £1,000	.. .. .	1	15	0
In any other case	.. .. .	1	15	0

BACK BOND OR BACK LETTER. See Mortgage, &amp;c., and Section 23 and 86

BANK NOTE—

For money not exceeding	£1 .. .. .	0	5	0
Exceeding £1 and not exceeding	£2 .. .. .	0	0	10
„ £2	£5 .. .. .	0	1	3
„ £5	£10 .. .. .	0	1	9
„ £10	£20 .. .. .	0	2	0
„ £20	£30 .. .. .	0	3	0
„ £30	£50 .. .. .	0	5	0
„ £50	£100 .. .. .	0	8	6

And see Sections 29, 30, and 31.

BILL OF EXCHANGE—

Payable on demand or at sight or on presentation .. .. . 0 0 1

And see Sections 32, 34 and 38.

BILL OF EXCHANGE of any other kind whatsoever (*except a Bank Note*)  
and PROMISSORY NOTE of any kind whatsoever (*except a Bank Note*)  
drawn, or expressed to be payable, or actually paid, or endorsed, or  
in any manner negotiated in the United Kingdom.

Where the amount or value of the money for which the bill or note is  
drawn or made does not exceed £5 .. .. . 0 0 1

Exceeds £5 and does not exceed	£10 .. .. .	0	0	2
„ £10	£25 .. .. .	0	0	3
„ £25	£50 .. .. .	0	0	6
„ £50	£75 .. .. .	0	0	9
„ £75	£100 .. .. .	0	1	0
„ £100 for every £100, and also for any fractional part of £100, of such amount or value.	.. .. .	0	1	0



*Exemptions.*

- (1) Bill or note issued by the Bank of England or the Bank of Ireland
- (2) Draft or order drawn by any banker in the United Kingdom upon any other banker in the United Kingdom, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers.
- (3) Letter written by a banker in the United Kingdom to any other banker in the United Kingdom, directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.
- (4) Letter of credit granted in the United Kingdom, authorising drafts to be drawn out of the United Kingdom, payable in the United Kingdom.
- (5) Draft or order drawn by the Paymaster General on behalf of the Court of Chancery in England or by the Accountant-General of the Supreme Court of Judicature in Ireland.
- (6) Warrant or order for the payment of any annuity granted by the National Debt Commissioners, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds.
- (7) Bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant-General of the Navy.
- (8) Bill drawn (according to a form prescribed by Her Majesty's orders by any person duly authorised to draw the same) upon and payable out of any public account for any pay or allowance of the army or auxiliary forces or for any other expenditure connected therewith.
- (9) Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account. £. s. d.
- (10) Bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue.
- (11) Coupon or warrant for interest attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of time for payment of a security.

And see sections 32, 33, 34, 35, 36, 37, 38, and 39.

BILL OF LADING of or for any goods, merchandise, or effects to be exported or carried coastwise .. .. .

0 0 6

And see section 40.

BILL OF SALE—

Absolute. See Conveyance on Sale.

By way of security. See Mortgage, &c.

And see section 41.

BOND for securing the payment or repayment of money or the transfer or re-transfer of stock.



See Mortgage, &c. and Marketable Security.

BOND in relation to any annuity upon the original creation and sale thereof. (1)

See Conveyance on Sale, and section 60. (2)

BOND COVENANT, or INSTRUMENT of any kind whatsoever.

- (1) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack. (3)

For a definite and certain period, so that the total amount to be ultimately payable can be ascertained ... The same *ad valorem* duty as a bond or covenant for such total amount. (4)

For the term of life or any other indefinite period.

For every £5 and also for any fractional part of £5 of the annuity or sum periodically payable ... 0 2 6 (5)

- (2) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped. (6)

Where the total amount to be ultimately payable can be ascertained. The same *ad valorem* duty as a bond or covenant of the same kind for such total amount. (7)

In any other case :

For every £5 and also for any fractional part of £5 of the annuity or sum periodically payable ... £. s. d. 0 0 6 (8)

- (3) Being a grant or contract for payment of a superannuation annuity, that is to say, a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age and so as to commence on his attaining that age. (9)

For every £5 and also for any fractional part of £5 of the annuity ... 0 0 6 (10)

BOND given pursuant to the directions of any act, or of the Commissioners or the Commissioners of Customs, or any of their officers, for or in respect of any of the duties of excise or customs, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto. (11)



	£.	s.	d.
Where the penalty of the bond does not exceed £150 .. .. .	The same		
	<i>ad valorem</i>		
	duty as a		
	bond for the		
	amount of the		
	penalty.		
In any other case .. .. .	0	5	0

*Exemption.*

Bond given as aforesaid upon, or in relation to, the receiving or obtaining or for entitling any person to receive or obtain, any drawback of any duty of excise or customs, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any parts beyond the seas, or upon or in relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.

And see Section 42.

BOND on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland .. .. .	0	5	0
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*Exemptions.*

(1) Bond given by the widow, child, father, mother, brother or sister, of any common seaman, marine or soldier, dying in the service of Her Majesty.

(2) Bond given by any person where the estate to be administered does not exceed £100 in value.

BOND of any kind whatsoever not specifically charged with any duty :

Where the amount limited to be recoverable does not exceed £300.

The same  
*ad valorem*  
duty as a  
bond for the  
amount limited.

In any other case .. .. .	0	10	0
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BOND, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised.

See Mortgage, &c., and Section 86.

BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition, assignation, or tack, apparently absolute, but intended only as a security.

See Mortgage, &c., and Sections 23 and 86.

CERTIFICATE to be taken out yearly—

(1) By every person admitted or inrolled in England or Ireland as a solicitor, or in Scotland as a law agent or writer to the Signet, or in any part of the United Kingdom as a notary public.

(2) By every other legally qualified person who carries on business in



England or Ireland as a conveyancer, special pleader, or draftsman in equity, and is obliged by law to take out such a certificate—

If such person practises or carries on his business—

If he has been admitted or enrolled, or has carried on business, for three years or upwards.	If he has not been so long admitted or enrolled, or has not so long carried on business.
£. s. d.	£. s. d.
9 0 0	4 10 0
6 0 0	3 0 0

In England, within ten miles from the General Post Office in the city of London.

In Scotland, within the city or shire of Edinburgh ..

In Ireland, in the city of Dublin, or within three miles therefrom ..

In England, Scotland, or Ireland, beyond the above-mentioned limits ..

And see Sections 43, 44, 45, 46, 47 and 48.

CERTIFICATE of any goods, wares, or merchandise, having been duly entered inwards, which shall be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof, where such certificate is issued for enabling a person to obtain a debenture or certificate entitling him to receive a drawback of any duty of customs ..	£. s. d.
0 4 0	

CHARTER of resignation, or of confirmation, or of novodamus or upon apprising, or upon a decret of adjudication, or sale of any lands, or other heritable subjects in Scotland ..	£. s. d.
0 5 0	

CHARTER PARTY ..	£. s. d.
0 0 6	

And see Sections 49, 50 and 51.

CHEQUE. See Bill of Exchange.

CLARE CONSTAT. See Precept and Writ.

COLONIAL SECURITY. See Marketable Security, and Section 82.

COMMISSION :

(1) To any officer in the army, or in the corps of Royal Marines ..	1 10 0
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(2) To any officer in the navy ..	0 5 0
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*Exemption.*

Commission to any officer of militia, yeomanry, or volunteers.

COMMISSION OF LUNACY ..	0 5 0
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COMMISSION to act as a notary-public in Scotland. See Faculty.

COMMISSION in the nature of a power of attorney in Scotland. See Letter or Power of Attorney.

CONDITIONAL SURRENDER of any copyhold or customary estate by way of mortgage. See Mortgage, &c., and Sections 86 and 87.

CONGE' D'ELIRE. See Grant.

CONSTAT of Letters Patent. See Exemplification.

CONTRACT. See Agreement.

CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—

Of the value of £5 and under the value of £100 ..	0 0 1
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£100 or upwards ..	0 0 6
--------------------	-------

And See Sections 52 and 53.



## CONVEYANCE or TRANSFER, whether on sale or otherwise.—

(1) Of any stock of the Bank of England .. .. . £. s. d.  
0 7 9

(2) Of any stock of the Government of Canada inscribed in books kept in the United Kingdom, or of any colonial stock to which the Colonial Stock Act, 1877, applies—

For every £100, and also for any fractional part of £100, of the nominal amount of stock transferred .. .. . 0 2 6

And see Section 62.

## CONVEYANCE or TRANSFER on sale,

Of any property (except such stock as aforesaid),

Where the amount or value of the consideration for the sale does not exceed £5 .. .. .

0 0 6

Exceeds £5 and does not exceed £10 .. .. . 0 1 0

„ £10 „ £15 .. .. . 0 1 6

„ £15 „ £20 .. .. . 0 2 0

„ £20 „ £25 .. .. . 0 2 6

„ £25 „ £50 .. .. . 0 5 0

„ £50 „ £75 .. .. . 0 7 6

„ £75 „ £100 .. .. . 0 10 0

„ £100 „ £125 .. .. . 0 12 6

„ £125 „ £150 .. .. . 0 15 0

„ £150 „ £175 .. .. . 0 17 6

„ £175 „ £200 .. .. . 1 0 0

„ £200 „ £225 .. .. . 1 2 6

„ £225 „ £250 .. .. . 1 5 0

„ £250 „ £275 .. .. . 1 7 6

„ £275 „ £300 .. .. . 1 10 0

„ £300 .. .. .

For every £50 and also for any fractional part of £50, of such amount or value .. .. .

0 5 0

And see Sections 54, 55, 56, 57, 58, 59, 60 and 61.

CONVEYANCE or TRANSFER by way of security of any property (*except such stock as aforesaid*), or of any security.

See Mortgage, &c. and Marketable Security.

## CONVEYANCE or TRANSFER of any kind not hereinbefore described .. 0 10 0

And see Section 62.

COPY or EXTRACT (*attested or in any manner authenticated*) of or from—

(1) An instrument chargeable with any duty.

(2) An original will, testament, or codicil.

(3) The probate or probate copy of a will or codicil.

(4) Any letters of administration or any confirmation of a testament.

(5) Any public register (*except any register of births, baptisms, marriages, deaths or burials.*)



(6) The books rolls, or records of any Court .. .. .	
In the case of an instrument chargeable with duty not amounting to one shilling .. .. .	The same duty as such instrument.
In any other case .. .. .	0 1 0

*Exemptions.*

- (1) Copy or extract of or from any law proceeding.
- (2) Copy or extract in Scotland of or from the commission of any person as a delegate or representative to the convention of royal burghs or the general assembly or any presbytery or church court.

And see Section 63.

COPY or EXTRACT ( <i>certified</i> ) of or from any register of births, baptisms, marriages, deaths, or burials .. .. .	0 0 1
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*Exemptions.*

- (1) Copy or extract furnished by any clergyman, registrar, or other official person pursuant to and for the purposes of any Act, or furnished to any general or superintending registrar under any general regulation.
- (2) Copy or extract for which the person giving the same is not entitled to any fee or reward.

And see Section 64.

## COPYHOLD and CUSTOMARY ESTATES—Instruments relating thereto.

Upon a sale thereof. *See* Conveyance on Sale.

Upon a mortgage thereof. *See* Mortgage, &c.

Upon a demise thereof. *See* Lease or Tack.

Upon any other occasion.

Surrender or grant made out of Court, or the memorandum thereof, and copy of Court roll of any surrender or grant made in Court .. .. .	0 10 0
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And see Sections 65, 66, 67 and 68.

COST BOOK MINES. *See* Transfer.

COUNTERPART. *See* Duplicate.

COVENANT for securing the payment or repayment of money, or the transfer or re-transfer of stock.

*See* Mortgage, &c.

COVENANT in relation to any annuity upon the original creation and sale thereof.

*See* Conveyance on Sale, and Section 60.

COVENANT in relation to any annuity (*except upon the original creation and sale thereof*) or to other periodical payments.

*See* Bond, Covenant, &c.



**COVENANT.** Any separate deed of covenant (*not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage*) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid.

Where the *ad valorem* duty in respect of the consideration or mortgage money does not exceed 10s. . . . .

A duty equal to the amount of such *ad valorem* duty.

In any other case . . . . . 0 10 0

**CUSTOMARY ESTATES.** *See Copyhold.*

**DEBENTURE** for securing the payment or repayment of money or the transfer or retransfer of stock.

*See Mortgage, &c. and Marketable Security.*

**DEBENTURE or CERTIFICATE** for entitling any person to receive any allowance by way of drawback or otherwise payable out of the revenue of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any part beyond the sea.

Where the allowance to be received does not exceed £10 . . . . . 0 1 0

Exceeds £10 and does not exceed £50 . . . . . 0 2 6

Exceeds £50 . . . . . 0 5 0

**DECLARATION** of any use or trust of or concerning any property by any writing, not being a will, or an instrument chargeable with *ad valorem* duty as a settlement . . . . . 0 10 0

**DECLARATION** (*Statutory*). *See Affidavit.*

**DECREET ARBITRAL.** *See Award.*

£. s. d.

**DEED** whereby any real burden is declared or created on lands or heritable subjects in Scotland.

*See Mortgage, &c., and Section 86.*

**DEED** containing an obligation to infeft any person in heritable subjects in Scotland, under a clause of reversion, as a security for money.

*See Mortgage, &c., and Section 86.*

**DEED** containing an obligation to infeft or seize in an annuity to be uplifted out of heritable subjects in Scotland.

*See Bond, Covenant, &c.*

**DEED** of any kind whatsoever, not described in this schedule . . . . . 0 10 0

**DEFEASANCE.** Instrument of defeasance of any conveyance, transfer, disposition, assignation, or tack, apparently absolute, but intended only as a security for money or stock.

*See Mortgage, &c., and Section 86.*

In respect of marketable securities under hand only, *see Agreement*, and Section 23.



	£	s.	d.
DELIVERY ORDER .. .. .	0	0	1
And see sections 69, 70 and 71.			
DEPOSIT of title deeds. See Mortgage, &c., and Section 86.			
DEPUTATION or APPOINTMENT of a gamekeeper .. .. .	0	10	0
DISPENSATION. See Faculty.			
DISPOSITION of heritable property in Scotland to singular successors or purchasers. See Conveyance on Sale.			
DISPOSITION of heritable property in Scotland to a purchaser, containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part thereof.			
See Conveyance on Sale, Mortgage, &c., and Section 86.			
DISPOSITION in Scotland, containing constitution of feu or ground annual right. See Conveyance on Sale and Section 56.			
DISPOSITION in security in Scotland. See Mortgage, &c.			
DISPOSITION of any wadset, heritable bond, &c. See Mortgage, &c.			
DISPOSITION in Scotland of any property or of any right or interest therein not described in this schedule .. .. .	0	10	0
DOCK WARRANT. See Warrant for Goods.			
DOCKET made on passing any instrument under the Great Seal of the United Kingdom .. .. .	0	2	0
DRAFT for money. See Bill of Exchange.			
DUPLICATE OR COUNTERPART of any instrument chargeable with any duty.			
Where such duty does not amount to 5s. .. .. .	The same duty at the original instrument.		
In any other case .. .. .	0	5	0
And see Section 72.			
EIK to a reversion. See Mortgage, &c., and Section 86.			
EQUITABLE MORTGAGE. See Mortgage, &c., and Sections 23 and 86.			
EXCHANGE OR EXCAMBION—Instruments effecting.			
In the case specified in Section 73 see that section.			
In any other case .. .. .	0	10	0
EXEMPLIFICATION OR CONSTAT, under the Great Seal of the United Kingdom of Great Britain and Ireland of any letters patent or grant made or to be made by Her Majesty, or by any of her royal predecessors of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever .. .. .	5	0	0
EXEMPLIFICATION under the seal of any Court in England or Ireland of any record or proceeding therein .. .. .	3	0	0
EXTRACT. See Copy or Extract.			
FACTORY, in the nature of a letter or power of attorney in Scotland.			
See Letter or Power of Attorney.			



FACULTY, LICENCE, COMMISSION, OR DISPENSATION for admitting or		£.	s.	d.
authorising any person to act as a notary-public.				
In England	.. .. .	30	0	0
In Scotland or Ireland	.. .. .	20	0	0
FACULTY OR DISPENSATION of any other kind :				
In England	.. .. .	30	0	0
In Ireland	.. .. .	25	0	0
FEU CONTRACT in Scotland. <i>See</i> Conveyance on Sale, and Section 56.				
FOREIGN SECURITY. <i>See</i> Marketable Security, and Section 82.				
FURTHER CHARGE OR FURTHER SECURITY. <i>See</i> Mortgage, &c., and Section 86.				
GRANT OF LETTERS PATENT under the Great Seal or wafer Great Seal of the United Kingdom of Great Britain and Ireland, or of the Great Seal of Ireland, or the seal of the Duchy or County Palatine of Lancaster, or under the Seal kept and used in Scotland in place of the Great Seal formerly used there :				
(1) Of the honour or dignity of a duke	.. .. .	350	0	0
"                                    " of a marquis	.. .. .	300	0	0
"                                    " of an earl	.. .. .	250	0	0
"                                    " of a viscount	.. .. .	200	0	0
"                                    " of a baron	.. .. .	150	0	0
"                                    " of a baronet.	.. .. .	100	0	0
(2) Of a conge' d'elire to any dean and chapter for the election of an archbishop or Jishop	.. .. .	30	0	0
(3) Of the Royal Assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by Her Majesty, in default of such election of any person to be an archbishop or bishop	.. .. .			
(4) Of or for the restitution of the temporalities to any archbishop or bishop	.. .. .			
(5) Of any other honour, dignity, or promotion whatsoever	.. .. .			
(6) Of any franchise, librtty, or privilege to any person or body politic or corporate	.. .. .			
And see Section 74.				
GRANT OF WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of Her Majesty..	.. .. .	100	0	0
GRANT OR LICENCE under the sign manual of Her Majesty to take and use a surname and arms, or a surname only.				
In compliance with the injunctions of any will or settlement..	.. .. .	50	0	0
Upon any voluntary application	.. .. .	10	0	0
GRANT of arms or armorial ensigns only, under the sign manual of Her Majesty, or by any of the Kings of Arms of England, Scotland or Ireland	.. .. .	10	0	0
GRANT of copyhold or customary estates. <i>See</i> Conveyance—Copyhold.				
GRANT of the custody of the person or estate of a lunatic..	.. .. .	2	0	0



HERITABLE BOND. *See* Mortgage, &c., and Section 86.

£. s. d.

INSURANCE. *See* Policy.

LEASE OR TACK—

(1) For any definite term not exceeding a year :

Of any dwelling-house or part of a dwelling-house at a rent not exceeding the rate of £10 per annum .. .. .

0 0 1

(2) For any definite term less than a year :

(a) Of any furnished dwelling-house or apartments where the rent for such term exceeds £25 .. .. .

0 2 6

(b) Of any lands, tenements, or heritable subjects except or otherwise than as aforesaid .. .. .

The same duty as a lease for a year at the rent reserved for the definite term.

(3) For any other definite term or for any indefinite term :

Of any lands, tenements, or heritable subjects—

Where the consideration, or any part of the consideration, moving either to the lessor or to any other person, consists of any money, stock, or security :

In respect of such consideration.. .. . The same duty as a conveyance on a sale for the same consideration.

Where the consideration or any part of the consideration is any rent :

In respect of such consideration :

If the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate :

		If the term does not exceed 35 years, or is indefinite.	If the term exceeds 35 years, but does not exceed 100 years.	If the term exceeds 100 years.
		£. s. d.	£. s. d.	£. s. d.
Not exceeding £5 per annum .. .. .		0 0 6	0 3 0	0 6 0
Exceeding—				
£5 and not exceeding £10 .. .. .		0 1 0	0 6 0	0 12 0
£10 .. .. .	£15 .. .. .	0 1 6	0 9 0	0 18 0
£15 .. .. .	£20 .. .. .	0 2 0	0 12 0	1 4 0
£20 .. .. .	£25 .. .. .	0 2 6	0 15 0	1 10 0
£25 .. .. .	£50 .. .. .	0 5 0	1 10 0	3 0 0
£50 .. .. .	£75 .. .. .	0 7 6	2 5 0	4 10 0
£75 .. .. .	£100 .. .. .	0 10 0	3 0 0	6 0 0
£100 .. .. .				
For every full sum of £50, and also for any fractional part of £50 thereof ..		0 5 0	1 10 0	3 0 0



	£.	s.	d.			
(4) Of any other kind whatsoever not herein-before described ..	0	10	0			
And see sections 75, 76, 77 and 78.						
LETTER OF ALLOTMENT and LETTER OF RENUNCIATION, or any other document having the effect of a letter of allotment :						
(1) Of any share of any company or proposed company .. .. .	0	0	1			
(2) In respect of any loan raised, or proposed to be raised, by any company or proposed company, or by any municipal body or corporation .. .. .	0	0	1			
(3) Issued or delivered in the United Kingdom, of any share of any foreign or colonial company or proposed company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company .. .. .						
And scrip certificate, scrip, or other document :						
(1) Entitling any person to become the proprietor of any share of any company or proposed company.. .. .	0	0	1			
(2) Issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial company or proposed company .. .. .						
(3) Denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation .. .. .						
(4) Issued or delivered in the United Kingdom, and denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign, or colonial state, government, municipal body, corporation, or company .. .. .						
And see Section 79.						
LETTER OF CREDIT. See Bill of Exchange.						
LETTER OR POWER-OF-ATTORNEY, and COMMISSION, FACTORY, MANDATE, or other instrument in the nature thereof :						
(1) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more..	0	0	1			
(2) By any petty officer, seaman, marine, or soldier serving as a marine, or his representatives, for receiving prize money or wages ..	0	1	0			
(3) For the receipt of the dividends or interest of any stock : Where made for the receipt of one payment only .. .. . In any other case .. .. .	0	1	0			
	0	5	0			
(4) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding £20, or any periodical payments not exceeding the annual sum of £10 ( <i>not being herein-before charged</i> ). .. .. .	0	5	0			
(5) For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds : Where the value of the stocks or funds does not exceed £20.. .. . In any other case .. .. .	0	5	0			
	0	10	0			
(6) Of any kind whosoever not herein-before described .. .. .	0	10				



*Exemptions.*

- (1) Letter or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend less than £3. £. s. d.
- (2) Letter or power of attorney or proxy filed in the Probate Division of the High Court of Justice in England or Ireland, or in any ecclesiastical Court.
- (3) Order, request, or direction under hand only from the proprietor of any stock to any company or to any officer of any company or to any banker to pay the dividends or interest arising from the stock to any person therein named.

And see Section 80 and 81.

LETTERS OF MARQUE AND REPRISAL . . . . . 5 0 0

LETTERS PATENT. *See Grant.*

LETTER OF REVERSION in Scotland. *See Mortgage, &c.,*  
and Section 86.

LICENCE for Marriage.

Special—

In England or Ireland . . . . . 5 0 0

Not special—

In England . . . . . 0 10 0

LICENCE under the seal or any archbishop, bishop, chancellor, or other ordinary, or by any ecclesiastical Court in England or Ireland, or by any presbytery or other ecclesiastical power in Scotland :

- |   |   |        |
|---|---|--------|
| (1) To hold the office of lecturer, reader, chaplain, church clerk, chapel clerk, parish clerk, or sexton . . . . .   | } | 0 10 0 |
| (2) For licensing a building for the performance of divine service within an ecclesiastical district formed under the provisions of the New Parishes Acts . . . . . |   |        |
| (3) For licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. IV, c. 85. . . . .                       |   |        |
| (4) For any other purpose . . . . .   |   | 2 0 0  |

*Exemptions.*

- (1) Licence granted to any spiritual person to perform divine service in any building approved by the archbishop or bishop in lieu of a church or chapel whilst the same is under repair or is re-building, or in any building so approved for the convenience of the inhabitants of a parish resident at a distance from a church or consecrated chapel.

- (1) Licence to hold a perpetual curacy.

- (3) Licence to a stipendiary curate, wherein the annual amount of the stipend is specified.

- (4) Licence for the purpose of authorising or enabling any person to preach or exercise any other spiritual function, not being a licence to hold the office of lecturer, reader, or chaplain, and there being no salary or emolument for or attached to the exercise of the function for which such licence is granted.



£. s. d.

- (5) Licence by any ecclesiastical authority for licensing or authorising any matter relating to a consecrated building or ground, or anything to be constructed, set up, taken down, or altered therein, or to be removed therefrom.

LICENCE to act as a notary-public. *See Faculty.*

LICENCE to use surname or arms. *See Grant.*

MARKETABLE SECURITY AND FOREIGN OR COLONIAL SHARE CERTIFICATE.

- (1) Marketable security (a) being colonial government security or (b) being a security not transferable by delivery or (c) being a security transferable by delivery and bearing date or signed or offered for subscription before or on the sixth day of August one thousand eight hundred and eighty-five—

For or in respect of the money thereby secured	.. .. .	£. s. d.
		The same
		<i>ad valorem</i>
		duty accord-
		ing to the na-
		ture of the
		security as
		upon mort-
		gage.

- (2) Transfer, Assignment, Disposition, or Assignment of a marketable security of any description—

Upon a sale thereof—*see conveyance or transfer on sale.*

Upon a mortgage thereof—*see mortgage of stock or marketable security.*

In any other case than a sale or mortgage	.. .. .	0 10 0
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- (3) Marketable security (except a colonial government security) being a security transferable by delivery and bearing date or signed or offered for subscription after the sixth day of August one thousand eight hundred and eighty-five—

For every £10 and also for any fractional part of £10 of the money thereby secured	.. .. .	0 1 0
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- (4) Marketable security (except a colonial government security) being such security as last aforesaid given in substitution for a like security duly stamped in conformity with the law in force at the time when it became subject to duty—

For every £20 and also for any fractional part of £20 of the money thereby secured.	.. .. .	0 0 6
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- (5) Marketable security transferable by delivery whatever may be the date thereof, and wherever it may have been made or issued, or the interest may be payable.

On the occasion of the first transfer thereof by delivery in the United Kingdom, and on the occasion of the first transfer thereof by delivery in the United Kingdom in any year after the year in which such first transfer by delivery shall happen—

Where the amount secured does not exceed twentyfive pounds	0 0 3
Exceeds twenty-five pounds and does not exceed fifty-pounds	0 0 6



Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount .. .. .	£.	s.	d.
	0	0	6

*Exemptions.*

Any security, duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured, or duly stamped as a substituted security for any security so stamped where such substituted security bears an impressed stamp denoting that the security for which it was substituted was so duly stamped.

(6) Foreign or Colonial share certificate.

On the occasion of the first delivery thereof in the United Kingdom, and on the occasion of the first delivery thereof in the United Kingdom in any year after the year in which such first delivery shall happen—

Where the nominal amount in money of the stock or debenture stock or funded debt does not exceed twenty-five pounds.. .. .	0	0	3
Exceeds twenty-five pounds and does not exceed fifty pounds .. .. .	0	0	6
Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount .. .. .	0	0	6

And see Sections 82, 83, 84 and 85.

MARRIAGE LICENCE. *See* Licence.

MARRIAGE SETTLEMENT. *See* Settlement.

MEMORIAL to be registered pursuant to any Act for the time being in force relating to the public registering of deeds in England or Ireland.

Where the instrument registered is chargeable with any duty not amounting to 2s. 6d. .. .. .

The same  
duty as the  
registered in-  
strument.

In any other case .. .. . 0 2 6

MORTGAGE, BOND, DEBENTURE, COVENANT (except a marketable security otherwise specially charged with duty), and WARRANT OF

ATTORNEY to confess and enter up judgment.

(1) Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money—

Not exceeding £10 .. .. .	0	0	3
Exceeding £10 and not exceeding £25 .. .. .	0	0	8
„ £25 „ £50 .. .. .	0	1	3
„ £50 „ £100 .. .. .	0	2	6
„ £100 „ £150 .. .. .	0	3	9
„ £150 „ £200 .. .. .	0	5	0
„ £200 „ £250 .. .. .	0	6	3
„ £250 „ £300 .. .. .	0	7	6
„ £300 .. .. .			

For every £100, and also for any fractional part of £100, of the amount secured. .. .. .

0 2 6



	£.	s.	d.
(2) Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped : For every £100, and also for any fractional part of £100, of the amount secured .. .. .	0	0	6
(3) Being an equitable mortgage : For every £100, and any fractional part of £100, of the amount secured .. .. .	0	1	0
(4) Transfer, Assignment, Disposition, or Assignment of any mortgage bond, debenture, or covenant (except a marketable security), or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment : For every £100, and also for any fractional part of £100, of the amount transferred, assigned, or disposed, exclusive of interest which is not in arrear .. .. .	0	0	6
And also where any further money is added to the money already secured.	The same duty as a principal security for such further money.		
(5) Reconveyance, Release, Discharge, Surrender, Resurrender, War- rant to Vacate, or Renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured : For every £100, and also for any fractional part of £100, of the total amount or value of the money at any time secured .. .. .	0	0	6
And see sections 86, 87, 88 and 89.			
MORTGAGE OF STOCK or Marketable Security—			
Under hand only. See Agreement, and section 23.			
By deed. See Mortgage, and section 86.			
MUTUAL DISPOSITION or Conveyance in Scotland. See Exchange or Excambion.			
NOTARIAL ACT of any kind whatsoever ( <i>except a protest of a bill of exchange or promissory note or any notarial instrument to be expedited and recorded in any register of sasines</i> ) .. .. .	0	1	0
And see Protest, Seisin, and section 90.			
ORDER for the payment of money. See Bill of Exchange.			
PARTITION or DIVISION. Instruments effecting.			
In the case specified in section 73, see that section.	0	10	0
In any other case .. .. .	0	0	6
PASSPORT .. .. .			
POLICY OF SEA INSURANCE—			
(1) Where the premium or consideration does not exceed the rate of 2s. 6d. per centum of the sum insured .. .. .	0	0	1
(2) In any other case—			
(a) For or upon any voyage—			
In respect of every full sum of £100, and also any fractional part of £100, thereby insured .. .. .	0	0	3



(b) For time—

£. s. d.

In respect of every full sum of £100, and also any fractional part of £100, thereby insured—

Where the insurance shall be made for any time not exceeding six months .. .. .

0 0 3

Where the insurance shall be made for any time exceeding six months and not exceeding twelve months .. .. .

0 0 6

And see sections 91, 92, 93, 94, 95, 96 and 97.

## POLICY OF LIFE INSURANCE—

Where the sum insured does not exceed £10 .. .. .

0 0 1

Exceeds £10 but does not exceed £25 .. .. .

0 0 3

Exceeds £25 but does not exceed £500 :

For every full sum of £50, and also for any fractional part of £50, of the amount insured .. .. .

0 0 6

Exceeds £500 but does not exceed £1,000 :

For every full sum of £100, and also for any fractional part of £100, of the amount insured .. .. .

0 1 0

Exceeds £1,000 :

For every full sum of £1,000, and also for any fractional part of £1000, of the amount insured .. .. .

0 10 0

And see sections 91, 98 and 100.

POLICY OF INSURANCE AGAINST ACCIDENT and POLICY of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage of or to any property .. .. .

0 0 1

And see sections 91, 98, 99 and 100.

POWER OF ATTORNEY. See Letter of Attorney.

PRECEPT OF CLARE CONSTAT to give seisin of lands or other heritable subjects in Scotland .. .. .

0 5 0

PROCURATION, deed, or other instrument of .. .. .

0 10 0

PROMISSORY NOTE. See Bank Note, Bill of Exchange.

PROTEST of any bill of exchange or promissory note :

Where the duty on the bill or note does not exceed 1s. .. .. .

The same  
duty as the  
bill or note.

In any other case .. .. .

0 1 0

And See Section 90.

PROXY. See Letter or Power of Attorney.

RECEIPT given for, or upon the payment of, money amounting to £2 or upwards .. .. .

0 0 1

## Exemptions.

(1) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.



- (2) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
- (3) Receipt given for or upon the payment of any parliamentary taxes or duties, or of money to or for the use of Her Majesty.
- (4) Receipt given by an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit therefrom.
- (5) Receipt given by any agent for money imprested to him on account of the pay of the army.
- (6) Receipt given by any officer, seaman, marine or soldier, or his representatives, for or on account of any wages, pay or pension, due from the Admiralty or Army Pay Office.
- (7) Receipt given for any principal money or interest due on an exchequer bill.
- (8) Receipt written upon a bill of exchange or promissory note duly stamped, or upon a bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy.
- 9) Receipt given upon any bill or note of the Bank of England or the Bank of Ireland.
- (10) Receipt given for the consideration money for the purchase of any share in any of the Government or Parliamentary stocks or funds, or in the stocks and funds of the Secretary of State in Council of India, or of the Bank of England, or of the Bank of Ireland, or for any dividend paid on any share of the said stocks or funds respectively.
- (11) Receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned.
- (12) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from the United Kingdom.
- (13) Receipt given for the return of any duty of customs upon a certificate of over entry.

And see Sections 101, 102 and 103.

RECONVEYANCE, RELEASE, or RENUNCIATION of any security. See Mortgage, &c.

RELEASE or RENUNCIATION of any property, or of any right or interest in any property—

Upon a sale. See Conveyance on Sale.

By way of security. See Mortgage, &c.



	£.	s.	d.
In any other case. . . . .	0	10	0
RENUNCIATION. <i>See Reconveyance and Release.</i>			
RENUNCIATION, LETTER OF. <i>See Letter of Allotment.</i>			
RESIGNATION. Principal or original instrument of resignation, or service of cognition of heirs, or charter or seisin of any houses, lands, or other heritable subjects in Scotland holding burgage, or of burgage tenure . . . . .	0	5	0
And instrument of resignation of any lands or other heritable subjects in Scotland not of burgage tenure . . . . .	0	5	0
REVOCATION of any use or trust of any property by any writing, not being a will . . . . .	0	10	0
SCRIP CERTIFICATE OR SCRIP. <i>See Letter of Allotment.</i>			
SEISIN. Instrument of seisin given upon any charter, precept of clare constat, or precept from chancery, or upon any wadset, heritable bond, disposition, apprizing, adjudication, or otherwise of any lands or heritable subjects in Scotland . . . . .	0	5	0
And any NOTARIAL INSTRUMENT to be expedited and recorded in any register of sasines . . . . .	0	5	0
SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration, other than a <i>bona fide</i> pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or heritable subjects, or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever :			
For every £100, and also for any fractional part of £100, of the amount or value of the property settled or agreed to be settled. . . . .	0	5	0
<i>Exemption.</i>			
Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power.			
And <i>See</i> Sections 104, 105, 106.			
SHARE CERTIFICATE, FOREIGN AND COLONIAL. <i>See Marketable Security.</i>			



SHARE WARRANT issued under the provisions of the Companies Act, 1867, and STOCK CERTIFICATE to bearer.

And See Sections 107, 108, and 109.

A duty of an amount equal to three times the amount of the *ad valorem* stamp duty which would be chargeable on a deed transferring the share or shares or stock specified in the warrant or certificate if the consideration for the transfer were the nominal value of such share or shares or stock.

£. s. d.

SUPERANNUATION ANNUITY. See Bond, Covenant, &c.

SURRENDER.—

Of copyholds. See Copyhold.

Of any other kind whatsoever not chargeable with duty as a conveyance on sale or a mortgage. . . . .

0 10 0

TACK of lands, &c. in Scotland. See Lease or Tack.

TACK IN SECURITY. See Mortgage, &c.

TRANSFER. See Conveyance or Transfer.

TRANSFER. Any request or authority to the purser or other officer of any mining company, conducted on the cost book system, to enter or register any transfer of any share, or part of a share, in any mine, or any notice to such purser or officer or any such transfer . . . . .

0 0 6

And See section 110.

VALUATION. See Appraisement.

VOTING PAPER. Any instrument for the purpose of voting by any person entitled to vote at any meeting of any body exercising a public trust, or of the shareholders, or members, or contributors to the funds of any company, society, or institution. . . . .

0 0 1

And see section 80.

WADSET. See Mortgage, &c.

WARRANT OF ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock.

See Mortgage, &c.



WARRANT OF ATTORNEY of any other kind .. .. .	0	10	0
WARRANT FOR GOODS. . . . .	0	0	3

*Exemptions.*

- (1) Any document or writing given by an inland carrier acknowledging the receipt of goods conveyed by such carrier.
- (2) A weight note issued together with a duly stamped warrant, and relating solely to the same goods, wares, or merchandise.

And see section 111.

WARRANT under the sign manual of Her Majesty .. .. .	0	10	0
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## WRIT—

- |   |   |   |   |   |
|---|---|---|---|---|
| (1) Of Acknowledgment under the Registration of Leases (Scotland) Act, 1857 .. .. .   | } | 0 | 5 | 0 |
| (2) Of Acknowledgment by any person infeft in lands in Scotland in favour of the heir or disponee of a creditor fully vested in right of an heritable security constituted by infeftment.. .. . |   |   |   |   |
| (3) Of Resignation and Clare Constat .. .. .  |   |   |   |   |

## GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

- (1) Transfers of shares in the Government or Parliamentary stocks or funds.
- (2) Instruments for the sale, transfer, or other disposition either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- (3) Instruments of apprenticeship, bonds, contracts, and agreements entered into in the United Kingdom for or relating to the service in any of Her Majesty's colonies or possessions abroad of any person as an artificer, clerk, domestic servant, handicraftsman, mechanic, gardener, servant in husbandry, or labourer.
- (4) Testaments, testamentary instruments, and dispositions *mortis cause* in Scotland.
- (5) Bonds given to sheriffs or other persons in Ireland upon the replevy of any goods or chattels, and assignments of such bonds.
- (6) Instruments made by, to, or with the Commissioners of Works for any of the purposes of the Act 15 & 16 Vict. c. 28.

## SECOND SCHEDULE.

## RULES AS TO COMPOSITION FOR STAMP DUTIES.

*First Part.*

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.

2. Every account shall be a full and true account of all stock and funded debt existing at the time of the delivery of the account, and of the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid.



3. In the case of any company or corporation formed within the United Kingdom, and having registers abroad in which stock or funded debt may be registered, the stock or funded debt of such company or corporation shall not for the purposes of the account include the stock or funded debt for the time being registered abroad.

4. In the case of any colonial or foreign company or corporation having registers in the United Kingdom in which stock or funded debt are registered, the stock or funded debt for the time being registered in the United Kingdom shall for the purposes of the account be regarded as constituting all the stock or funded debt of the company or corporation.

5. Where the first account shall be delivered at any time between two half-yearly days, such account shall be charged with an amount of duty proportionate to the period between the date of the delivery of the account and the first succeeding half yearly day.

6. Accounts shall be delivered to the Commissioners on or within seven days before the first day of February and the first day of August in each year.

7. The duty shall be paid upon the delivery of the account.

*Second Part.*

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.

2. Every account shall be a full and true account of all unstamped policies of insurance against accident issued during the quarter of a year ending on the quarterly day next preceding the delivery thereof, and of all sums of money received for or in respect of such policies so issued during that quarter, and of all sums of money received and not already accounted for in respect of any other unstamped policies of insurance against accident issued at any time before the commencement of that quarter.

3. Accounts shall be delivered to the Commissioners within twenty days after the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January in each year.

4. The duty shall be paid upon the delivery of the account.



THIRD SCHEDULE.  
ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
57 Geo. III, c. 41.	An Act to repeal two Acts passed in the fifty-fourth and fifty-fifth years of His present Majesty relating to the office of the Agent-General, and for transferring the duties of the said offices to the office of the Paymaster-General and Secretary at War.	Section eight.
9 & 10 Vict. c. 17.	An Act for the abolition of the exclusive privilege of trading in burghs in Scotland.	Section one from "Provided always" to the end of the Section.
28 & 29 Vict. c. 30.	An Act to grant certain duties of customs and inland revenue.	Sections one and two, and Schedule B.
30 & 31 Vict. c. 23.	An Act to grant and alter certain duties of customs and inland revenue, and for other purposes relating thereto.	Except Sections seventeen and eighteen.
33 & 34 Vict. c. 24.	An Act for making further provision respecting the borrowing of money by the Metropolitan Board of works.	Sections three and four.
33 & 34 Vict. c. 97.	The Stamp Act, 1870.	Except Section twenty-five so far as it relates to provision (3) and Sections twenty-seven and twenty-eight.
34 & 35 Vict. c. 4.	An Act to amend the Stamp Act, 1870, in relation to foreign securities, mortgages of stock, and proxy papers.	The whole Act.
34 & 35 Vict. c. 103.	An Act to amend the law relating to the customs and inland revenue.	Section twenty-six.
36 & 37 Vict. c. 18.	The Customs and Inland Revenue Act, 1873.	Section five.
37 & 38 Vict. c. 19.	An Act to amend the Stamp Act, 1870, in regard to stamp duty payable by advocates in Scotland on admission as barristers in England or Ireland, and by barristers in England or Ireland on admission as advocates in Scotland.	The whole Act.
37 & 38 Vict. c. 26.	The Canadian Stock Stamp Act, 1874.	The whole Act.
39 & 40 Vict. c. 6.	The Sea Insurance (Stamping of Policies) Amendment Act, 1876.	The whole Act.
39 & 40 Vict. c. 16.	The Customs and Inland Revenue Act, 1876.	Section eleven.



Session and Chapter.	Title or Short Title.	Extent of Repeal.
40 & 41 Vict. c. 59.	The Colonial Stock Act, 1877. . . .	Section two, and the first paragraph of Section three.
41 & 42 Vict. c. 15.	The Customs and Inland Revenue Act, 1878.	Section twenty-seven.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880. . . .	Sections fifty-three to fifty-six.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Sections forty-four to forty-seven.
45 & 46 Vict. c. 72.	The Revenue, Friendly Societies, and National Debt Act, 1882.	Sections eight to ten, thirteen, fourteen, and seventeen.
46 & 47 Vict. c. 55.	The Revenue Act, 1883. . . .	Section fifteen.
47 & 48 Vict. c. 62.	The Revenue Act, 1884 . . . .	Sections eight to ten.
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	Section twenty-one.
50 & 51 Vict. c. 15.	The Customs and Inland Revenue Act, 1887.	Sections five to sixteen.
51 & 52 Vict. c. 8.	The Customs and Inland Revenue Act, 1888.	Sections ten to twenty, and the first Schedule.
52 & 53 Vict. c. 7.	The Customs and Inland Revenue Act, 1889.	Sections sixteen and seventeen.
52 & 53 Vict. c. 42.	The Revenue Act, 1889 . . . .	Sections fifteen to seventeen, and twenty.
53 & 45 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Sections eighteen to twenty-one.



[illegible]



# TABLE OF CASES [1131 to 1187]

- N. B.**—(1) The First Number in a column stands for the page of the Report.  
 (2) The first reference in the foot-notes to the Commentary and the reference to the Official Reports are indicated in the Table of Cases.  
 (3) Sometimes citations are given in the remarks to the foot-notes.  
 (4) This Table of Cases is arranged in the following order:—  
 (I) The All India Reporter.  
 (II) Official Law Reports.  
 (III) Indian Cases.  
 (IV) Other Journals.  
 (V) Provincial Stamp Manual.  
 (VI) Nominal Index of English Decisions.

**A.**—Article in Schedule I. **N**—Note. **Pre**—Preamble. **S**—Section.

## (I) THE ALL INDIA REPORTER

A.I.R. PRIVY COUNCIL	1925 P. C.	1940 P. C.	1918 All.
1914 P. C.	83 Pre N 20	160 S 14 N 2	181 S 32 N 2
140 Pre N 11	" S 2(20) N 2	1946 P. C.	" S 37 N 5
1916 P. C.	" S 7 N 2	51 S 35 N 8	" S 40 N 3
7 A 28 N 1	" S 7 N 5	" S 35 N 10a	" S 42 N 2
41 Pre N 35	1927 P. C.		" S 56 N 1
" S 2(11) N 12	224 S 2(15) N 7	A. I. R.	" S 57 N 3
" S 35 N 12	" S 2(15) N 12	ALLAHABAD	" S 57 N 4
" S 35 N 13	242 Pre N 15	1914 All.	307 S 62 N 15
" S 61 N 1	1928 P. C.	25 S 35 N 12	" A 5 N 12
" A 24 N 1	2 Pre N 3	177 S 2(15) N 15	1919 All.
104 S 2(15) N 7	231 S 14 N 2	187 S 2(17) N 3	40 S 62 N 2
115 S 35 N 12	1929 P. C.	259 S 2(12) N 6	196 S 2(5) N 7
242 Pre N 9	69 Pre N 8	" S 2(14) N 2	" S 12 N 4
1918 P. C.	279 S 10 N 15	" A 1 N 8	" A 1 N 9
20 Pre N 6	" S 35 N 16	" A 5 N 3	" A 5 N 14
146 S 35 N 12	" S 36 N 1	1915 All.	1922 All.
151 S 35 N 12	" S 37 N 1	33 S 56 N 3	82 S 27 N 1
241 S 35 N 12	" S 37 N 3	" S 57 N 1	" S 27 N 2
249 Pre N 9	" S 38 N 3	81 Pre N 16	" S 40 N 2
1919 P. C.	" S 52 N 2	" S 4 N 5	" S 64 N 5
24 S 5 N 8	1932 P. C.	" A 58 N 7	" A 23 N 5
75 A 55 N 2	55 A 53 N 2	198 Pre N 16	" A 33 N 5
79 S 2(16) N 3	1936 P. C.	" S 2(24) N 7	" A 58 N 7
" A 35 N 1	171 S 2(1) N 4	" S 4 N 4	283 S 2(15) N 16
1923 P. C.	" S 2(22) N 3	" A 58 N 7	1923 All.
50 S 35 N 12	" S 2(22) N 4	421 S 2(15) N 3	297 S 35 N 21
217 S 2(16) N 23	" S 2(22) N 10	" S 2(15) N 12	" A 1 N 4
" S 2(16) N 24	" S 2(22) N 27	1916 All.	" A 1 N 7
1924 P. C.	" S 35 N 14	171 S 3 N 25	1924 All.
221 S 26 N 16	" S 35 N 19	1917 All.	459 A 35 N 14
" S 35 N 18	1938 P. C.	4 S 2(17) N 13	578 S 62 N 15
	121 S 2(22) N 10	295 Pre N 1	" A 53 N 4
			833 A 41 N 8

References to Official Reports are invariably given in all cases found in the Official Reports.



1925 All.	1931 All. con.	1935 All.	1942 All. con.
501 S 2(17) N 8	392con A 5 N 6	410 S 2(22) N 4	220con. A 12 N 2
" A 5 N 3	" A 5 N 17	" S 2(22) N 26	" A 46 N 1
1926 All.	560 S 35 N 12	" S 36 N 8	1943 All.
359 S 12 N 7	597 Pre N 5	" S 61 N 2	218 S 2(5) N 5
" S 35 N 7	" Pre N 6	558 A 57 N 6	" A 5 N 8
" S 40 N 3	" Pre N 7	" A 57 N 7	220 S 35 N 8
" S 42 N 2	1932 All.	723 Pre N 1	" S 35 N 12
389 S 43 N 1	199 A 1 N 7	767 A 46 N 1	" S 35 N 14
" S 62 N 2	291 S 2(10) N 11	" A 46 N 2	1946 All.
478 S 33 N 1	" S 2(10) N 12	1936 All.	126 S 35 N 8
" S 38 N 1	1933 All.	151 S 44 N 3	" S 35 N 11
" S 38 N 2	77 A 46 N 1	" S 44 N 4	" S 35 N 12
" S 39 N 1	109 S 35 N 12	396 S 2(2)&(3) N 9	150 S 35 N 12
1927 All.	179 S 35 N 21	481 S 2(5) N 5	" S 35 N 14
238 S 62 N 2	" A 1 N 8	" S 2(5) N 11	" S 37 N 3
654 S 44 N 4	" A 1 N 9	" S 2(5) N 13	1947 All.
677 A 1 N 9	" A 5 N 14	" S 2(17) N 22	37 A 4 N 2
" A 5 N 14	256 A 1 N 9	" S 5 N 5	104 A 23 N 2
1928 All.	280 S 35 N 12	" S 6 N 7	" A 33 N 2
162 S 2(12) N 4	321 Pre N 1	" A 5 N 17	" A 55 N 2
" S 5 N 5	" Pre N 16	" A 15 N 3	141 A 64 N 2
" A 1 N 9	" S 3 N 4	" A 15 N 6	190 S 2(17) N 13a
" A 5 N 14	" S 5 N 4	507 Pre N 5	1948 All.
297 S 35 N 12	" S 5 N 10	1937 All.	375 S 2(15) N 15
371 S 2(22) N 17	" A 23 N 4	101 S 2(22) N 4	1950 All.
666 S 18 N 2	" A 62 N 3	" S 2(22) N 10	141 S 2(24) N 2
" S 18 N 4	" A 62 N 6	" S 35 N 8	" S 2(24) N 6
1929 All.	358 Pre N 1	190 S 62 N 15	319 S 57 N 1
53 Pre N 7	" Pre N 2	" A 5 N 17	" S 57 N 2
254 S 13 N 4	417 A 53 N 5	" A 31 N 1	
" S 13 N 6	521 Pre N 8	1938 All.	A. I. R.
" S 35 N 12	577 S 2(29) N 20	304 A 35 N 7	BOMBAY
" S 35 N 14	" S 35 N 21	619 S 35 N 8	1914 Bom.
625 Pre N 1	" A 1 N 7	" S 36 N 2	55 Pre N 39
" Pre N 19	" A 1 N 12	1939 All.	" S 2(Gen) N 1
980 S 2(5) N 7	735 S 2(16) N 2	205 S 2(5) N 5	" A 22 N 1
" S 35 N 8	" S 2(16) N 4	515 S 35 N 22	239 S 2(2)&(3) N 9
" A 1 N 9	" S 2(16) N 26	" S 38 N 2	1915 Bom.
" A 5 N 14	" S 2(16) N 30	588 S 36 N 2	49 A 35 N 9
1930 All.	" S 3 N 12	724 S 2(16) N 26	50 Pre N 8
136 S 2(17) N 17	" A 35 N 7	" S 6 N 7	1916 Bom.
175 A 40 N 7	821 S 36 N 5	1941 All.	214 S 2(22) N 4
1931 All.	1934 All.	158 S 2(22) N 4	" S 2(22) N 27
57 S 2(12) N 7	201 S 2(10) N 2	" S 2(22) N 7	" A 5 N 14
" S 12 N 4	" S 2(23) N 25	" S 2(22) N 10	1917 Bom.
" S 12 N 6	" S 62 N 2	" S 2(22) N 27	223 S 35 N 3
154 Pre N 8	" S 62 N 3	" S 2(22) N 28	" S 37 N 3
183 S 35 N 12	" S 62 N 15	243 S 2(5) N 2	1918 Bom.
189 A 57 N 4	" S 62 N 22	" S 2(5) N 11	211 S 3 N 21
" A 57 N 6	" S 62 N 23	" S 2(5) N 13	" S 19 N 5
225 A 46 N 1	" A 5 N 17	" S 2(17) N 16	1919 Bom.
302 S 2(5) N 7	" A 53 N 3	" S 60 N 8	73 S 2(5) N 6
" S 2(22) N 4	388 S 35 N 3	" A 5 N 17	1920 Bom.
" S 2(22) N 10	951 S 35 N 8	" A 15 N 3	101 A 29 N 2
" S 3 N 12	1052 S 2(12) N 9	" A 15 N 5	226 S 2(16) N 3
" S 36 N 6	" S 3 N 4	" A 15 N 6	1921 Bom.
369 S 2(14) N 6	" S 3 N 5	" A 15 N 7	336 S 2(22) N 8
389 A 57 N 8	" S 3 N 12	" A 41 N 3	401 S 35 N 13
392 S 2(5) N 2	" S 61 N 8	1942 All.	
" S 2(5) N 5	" A 1 N 9	147 S 61 N 6	
" S 2(5) N 11	" A 5 N 14	220 S 2(15) N 5	
" S 2(16) N 21		" S 2(15) N 8	

Topical Index and Synopsis for each Section show where exactly to look for the point required.



1923 Bom.	1930 Bom. con.	1944 Bom. con.	1918 Cal. con.
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" S 7 N 5	" S 35 N 18	" S 36 N 3	688 S 35 N 12
" S 7 N 6	" S 36 N 6	" S 36 N 7	1026 S 33 N 4
237 S 2(15) N 3	" S 41 N 2	325 Pre N 16	1919 Cal.
" S 2(15) N 13a	" S 59 N 1	" Pre N 26	200 A 35 N 7
" S 3 N 12	" A 18 N 4	" A 4 N 17	235 S 2(2)&(3) N 8
" A 62 N 4	424 S 35 N 12	" A 43 N 3	" S 2(11) N 9
" A 62 N 8	1931 Bom.	1947 Bom.	" S 10 N 12
412 S 36 N 6	1 S 24 N 6	96 S 35 N 15	" S 10 N 16
1924 Bom.	" S 25 N 6	" S 35 N 18	" S 13 N 4
524 Pre N 9	" A 63 N 3	" S 36 N 9	" S 35 N 16
" Pre N 16	1932 Bom.	337 A 1 N 7	" S 36 N 6
" S 24 N 9	427 Pre N 1	" A 1 N 8	" S 61 N 1
" S 57 N 1	" Pre N 5	" A 1 N 12	" A 13 N 4
1925 Bom.	1933 Bom.	343 A 4 N 17	" A 40 N 12
173 S 2(5) N 6	417 Pre N 6	" A 43 N 3	347 S 35 N 12
187 S 14 N 2	" Pre N 7	1948 Bom.	539 S 62 N 7
520 S 12 N 7	462 S 30 N 3	254 S 57 N 1	551 Pre N 5
" S 17 N 8	" S 30 N 4	" S 57 N 4	" Pre N 8
" S 47 N 4	" S 62 N 15	" S 59 N 1	730 A 7 N 2
527 S 3 N 12	" S 65 N 1	336 S 2(16) N 10	1920 Cal.
" S 27 N 2	" S 65 N 2	" S 2(16) N 16	435 Pre N 15
" S 35 N 3	476 S 35 N 12	" S 2(16) N 28	754 Pre N 15
" S 68 N 1	1934 Bom.	" A 35 N 7	" S 36 N 2
" A 23 N 4	231 S 3 N 25	A. I. R.	1921 Cal.
1926 Bom.	" S 9 N 3	CALCUTTA	40 Pre N 16
51 S 32 N 2	" S 29 N 10	1914 Cal.	" Pre N 19
" S 37 N 5	" A 31 N 1	273 S 2 (15) N 16	127 S 2(16) N 3
" S 40 N 3	299 S 2(21) N 3	1915 Cal.	208 S 2(5) N 14
" S 42 N 2	" A 48 N 3	280 S 36 N 5	276 S 2(5) N 14
" S 56 N 1	1935 Bom.	" S 61 N 1	397 Pre N 1
" S 57 N 1	256 Pre N 16	" A 1 N 7	" Pre N 19
" S 57 N 3	" S 2(17) N 24	339 Pre N 19	603 Pre N 13
" S 59 N 1	" S 29 N 2	594 Pre S 9	613 S 35 N 17
107 S 3 N 12	" S 29 N 7	1916 Cal.	" S 35 N 18
357 S 35 N 12	" A 40 N 2a	61 S 2 (12) N 4	" S 36 N 12
471 S 2(2)&(3) N 9	340 S 28 N 2	136 Pre N 1	" S 61 N 1
491 S 14 N 2	1937 Bom.	310 S 33 N 10	" A 5 N 10
542 S 24 N 13	39 Pre N 8	" S 35 N 26	1922 Cal.
1927 Bom.	1938 Bom.	838 S 2(2)&(3) N 4	452 S 2(5) N 14
13 S 14 N 2	87 S 68 N 2	" S 2(2)&(3) N 9	" S 60 N 4
195 S 36 N 6	286 S 35 N 12	" S 2(5) N 6	1923 Cal.
" S 61 N 9	1939 Bom.	" S 6 N 7	74 Pre N 2
437 S 35 N 12	215 S 25 N 5	838 S 2(2)&(3) N 4	269 A 15 N 4
1928 Bom.	" S 25 N 7	" S 2(2)&(3) N 9	" A 57 N 6
35 Pre N 1	" S 56 N 2	" S 2(2)&(3) N 9	524 S 2(16) N 16
80 S 12 N 4	" S 57 N 1	" S 2(5) N 6	" A 5 N 3
" S 35 N 11	" A 35 N 7	1917 Cal.	659 S 2(5) N 8
" A 52 N 3	1940 Bom.	71 S 2(10) N 12	" S 2(22) N 4
" A 52 N 4	275 A 57 N 6	" A 5 N 3	" S 2(22) N 10
553 Pre N 39	360 S 24 N 11	243 Pre N 14	" S 2(22) N 18
" S 2(Gen) N 1	363 Pre N 7	665 S 64 N 4	" A 1 N 9
" S 2(16) N 3	1943 Bom.	740 A 5 N 12	" A 5 N 7
" A 5 N 3	345 S 2(15) N 4	811 S 14 N 2	" A 5 N 16
" A 35 N 1	" S 2(15) N 14	1918 Cal.	1924 Cal.
1930 Bom.	" S 2(15) N 15	113 S 64 N 1	351 S 2(15) N 15
66 S 35 N 12	1944 Bom.	125 A 15 N 4	452 S 35 N 12
165 S 2(16) N 22	235 S 2(22) N 7	" A 57 N 6	552 S 2(2)&(3) N 20
" S 2(16) N 28	" S 2(22) N 10	495 S 62 N 15	562 S 2(16) N 32
392 S 2(14) N 3		" S 68 N 2	578 S 3 N 12
" S 29 N 11			" A 62 N 6

Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.



1924 Cal. con.	1931 Cal. con.	1942 Cal.	1923 Lah. con.
794 S 14 N 2	480 S 36 N 6	386 S 35 N 7	657 S 36 N 2
" S 35 N 17	" S 36 N 8	562 S 36 N 6	" S 36 N 4
" S 36 N 12	688 Pre N 1	1943 Cal.	1924 Lah.
" A 5 N 10	732 S 2(17) N 3	285 Pre N 5	144 S 35 N 12
1065 A 49 N 1	" S 2(17) N 14	1947 Cal.	1925 Lah.
1925 Cal.	" S 3 N 12	68 S 36 N 6	119 A 1 N 7
906 A 15 N 4	791 S 2(22) N 17	1948 Cal.	415 Pre N 13
" A 57 N 6	1932 Cal.	84 A 33 N 2	" S 2(5) N 2
1007 S 2(7) N 4	346 Pre N 6	" A 55 N 2	" S 2(5) N 11
" A 21 N 1	" Pre N 16		" S 2(5) N 14
1926 Cal.	699 Pre N 1	A. I. R.	552 S 33 N 7
831 S 14 N 2	" Pre N 13	Lahore	" S 35 N 7
" S 35 N 12	720 A 5 N 1	1914 Lah.	" S 36 N 2
877 S 3 N 22	736 S 31 N 1	214 Pre N 16	" A 15 N 4
" S 35 N 7	" S 32 N 2	" Pre N 19	" A 57 N 6
" S 36 N 6	" S 40 N 3	345 Pre N 15	1926 Lah.
" S 61 N 9	" S 56 N 1	524 Pre N 16	229 S 2(21) N 2
" A 5 N 11	" S 57 N 3	" S 2(15) N 16	328 S 35 N 12
" A 5 N 12	" S 57 N 4	" S 35 N 13	356 S 35 N 12
1927 Cal.	" S 59 N 1	1915 Lah.	415 S 36 N 11
472 S 2(5) N 6	1933 Cal.	16 Pre N 9	1927 Lah.
" S 35 N 18	435 Pre N 15	241 S 65 N 4	89 S 35 N 12
" S 36 N 5	695 A 12 N 6	" S 70 N 1	371 S 36 N 6
538 S 35 N 12	699 Pre N 6	279 A 1 N 8	876 S 36 N 2
612 S 14 N 2	1934 Cal.	1918 Lah.	" S 36 N 7
806 A 55 N 2	554 S 35 N 12	78 N 35 N 12	1928 Lah.
1928 Cal.	803 S 32 N 2	113 Pre N 16	35 Pre N 2
556 S 6 N 7	" S 56 N 1	354 Pre N 16	" Pre N 5
566 S 2(2)&(3) N 4	" S 57 N 3	" Pre N 26	113 Pre N 16
" S 2(2)&(3) N 11	" A 35 N 5	" S 2(10) N 2	325 Pre N 1
" S 2(2)&(3) N 21	1935 Cal.	1920 Lah.	370 S 5 N 4
" A 13 N 3	102 S 35 N 12	175 S 2(5) N 7	" S 5 N 10
640 Pre N 15	125 S 2(15) N 15	" A 5 N 1	" A 40 N 9
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723 S 64 N 2	610 S 33 N 11	481 S 2(5) N 2	" Pre N 13
" S 64 N 3	" A 57 N 2	" S 2(5) N 3	792 S 36 N 6
799 S 40 N 3	" A 57 N 6	" S 2(5) N 5	1929 Lah.
" S 57 N 1	658 S 35 N 12	1921 Lah.	205 A 15 N 4
1930 Cal.	1936 Cal.	120 S 12 N 4	" A 57 N 6
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" S 26 N 17	170 S 35 N 12	1922 Lah.	770 S 36 N 2
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" S 36 N 2	" A 5 N 13	307 S 35 N 13	1930 Lah.
" S 36 N 6	470 A 1 N 7	354 S 35 N 13	177 S 35 N 21
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" S 23 N 3	" S 2(24) N 3	401 S 35 N 13	854 S 35 N 18
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" S 2(2)&(3) N 11	" S 36 N 6	1923 Lah.	1931 Lah.
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" S 3 N 4	" S 5 N 5	396 S 35 N 12	" S 35 N 21
" S 3 N 12	" A 5 N 3	481 S 2(5) N 8	" A 1 N 8
" S 24 N 2	1937 Cal.	" S 36 N 6	" A 5 N 13
" S 24 N 9	765 S 3 N 22	" A 5 N 16	
" S 27 N 1	" S 33 N 8		
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Any case in the "Table of Cases" will show where to get the entire case-law on the point.



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" A 3 N 2	" S 36 N 10	" S 35 N 21	" S 33 N 4
172 S 60 N 3	" A 1 N 8	" S 36 N 5	1949 Lah.
249 S 2 (15) N 15	" A 5 N 13	" A 1 N 8	126 S 2 (15) N 2
" S 36 N 9	809 Pre N 3	" A 5 N 13	" S 2 (15) N 3
312 S 2(2)&(3) N 9	835 S 2 (5) N 7	1939 Lah.	" S 2 (15) N 12
470 S 2 (5) N 7	1935 Lah.	31 S 35 N 11	" A 45 N 2
495 S 32 N 2	122 Pre N 26	486 S 2 (5) N 7	183 S 2 (23) N 29
" S 33 N 2	" S 2 (10) N 2	" A 5 N 13	" A 53 N 2
" S 33 N 3	" S 2 (24) N 5	531 S 2 (16) N 2	1950 Lah.
" S 33 N 4	" S 3 N 10	" A 35 N 7	154 S 24 N 9
" S 33 N 9	" A 58 N 9	1940 Lah.	" S 35 N 13
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" S 42 N 2	364 Pre N 16	315 S 29 N 15	A. I. R.
" S 56 N 1	" S 2 (15) N 2	" S 40 N 5	MADRAS
" S 57 N 3	" S 2 (15) N 15	" S 44 N 2	1914 Mad.
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" A 53 N 2	" A 45 N 4	" S 48 N 2	358 S 2 (11) N 9
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" S 13 N 6	567 Pre N 26	28 Pre N 8	" S 13 N 6
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" S 36 N 2	" A 45 N 2	50 S 2 (5) N 7	" S 35 N 12
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240 Pre N 26	" A 15 N 4	" A 5 N 13	1915 Mad.
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" S 36 N 6	" S 2 (12) N 3	" S 59 N 1	778 A 5 N 1
271 S 2 (5) N 7	" S 5 N 5	260 S 2 (15) N 15	1916 Mad.
" S 36 N 2	" S 29 N 6	" S 36 N 9	284 S 3 N 21
" S 36 N 5	" S 40 N 4	265 S 33 N 4	" S 14 N 2
" A 1 N 8	" S 56 N 1	" S 33 N 12	374 Pre N 16
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" S 62 N 4	985 S 33 N 4	" S 2 (17) N 13a	" A 64 N 2
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" S 2 (10) N 12	503 S 2 (5) N 5	" A 48 N 10a	201 S 2 (22) N 17
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" S 12 N 7	" A 1 N 8	265 S 61 N 4	354 S 35 N 12
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" A 6 N 2	" A 1 N 7	" A 5 N 3	262 A 57 N 4
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" S 26 N 2	1154 S 2 (7) N 4	" S 2 (5) N 7	938 S 36 N 2
" S 26 N 3	1927 Mad.	" S 2 (22) N 28	1939 Mad.
" S 26 N 5	85 Pre N 4	" A 1 N 8	34 S 35 N 8
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" S 61 N 1	377 A 57 N 6	" A 45 N 2	379 S 2 (16) N 19
" A 35 N 17	478 S 2 (1) N 2	220 S 2 (22) N 4	" S 2 (16) N 26
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" S 19 N 5	977 Pre N 15	458 S 6 N 7	868 S 19 N 3
322 S 2 (16) N 7	1928 Mad.	500 S 36 N 6	" S 19 N 8
" S 6 N 7	571 Pre N 1	503 S 35 N 12	1942 Mad.
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" S 3 N 18	1929 Mad.	23 S 2 (22) N 4	455 A 30 N 4
" S 18 N 2	522 S 36 N 2	" S 2 (22) N 28	1943 Mad.
177 A 5 N 1	599 S 2 (5) N 6	" S 35 N 12	643 A 35 N 7
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" S 5 N 5	1930 Mad.	206 S 35 N 12	650 S 2 (15) N 15
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939 A 15 N 4	" S 3 N 21	1936 Mad.	" S 2 (16) N 33
" A 57 N 6	" S 19 N 5	179 S 35 N 12	" A 35 N 1
1011 S 2 (1) N 2	1931 Mad.	936 A 1 N 7	1946 Mad.
1921 Mad.	683 Pre N 16	939 S 3 N 9	50 S 29 N 12
71 S 35 N 1	1932 Mad.	" A 1 N 5	" S 44 N 3
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1922 Mad.	390 S 37 N 3	" S 2 (10) N 12	" S 26 N 14a
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351 S 35 N 12	" S 29 N 12	" S 36 N 2	" S 35 N 14a
434 S 2 (16) N 4	765 S 2 (2)&(3) N 4	" S 36 N 5	534 S 35 N 8
" A 5 N 3	" S 6 N 4	" S 36 N 11	" S 35 N 14
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The special features of this work are indicated in the Preface.



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" A 57 N 6	28 S 2 (5) N 6	240 S 2 (5) N 2	1925 Oudh
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	" S 30 N 7	1941 Nag.	188 S 2 (5) N 14
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	1933 Nag.	" S 2 (22) N 10	397 S 61 N 7
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" S 35 N 8	" S 6 N 7	97 S 33 N 4	1928 Oudh
" S 36 N 2	" S 35 N 8	" S 61 N 1	15 Pre N 9
" A 1 N 8	1934 Nag.	1944 Nag.	143 A 57 N 6
" A 1 N 12	261 S 2 (5) N 5	33 S 2 (24) N 3	408 S 35 N 8
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1923 Nag.	" S 64 N 4	178 S 2 (16) N 2	194 A 1 N 9
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" S 61 N 1	1935 Nag.	" S 35 N 29	" S 3 N 12
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" S 28 N 16	" S 56 N 1	" A 57 N 6	" S 65 N 1
" S 61 N 9	" S 56 N 2	145 S 2 (22) N 3	259 S 35 N 12
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" S 2 (5) N 18	1937 Nag.	" S 33 N 12	344 S 14 N 1
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" S 42 N 2	" S 35 N 21	110 S 44 N 5	1938 Oudh
" A 33 N 5	" A 1 N 8	" S 61 N 9	226 S 40 N 3
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In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.



*In the foot-notes to the Commentary † indicates a case which is most appropriate for the proposition.*



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1928 Rang.	" S 35 N 3	" S 2 (22) N 28	4 S 2 (11) N 12
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" S 33 N 12	" S 35 N 5	" S 2 (22) N 28	41 A 15 N 4
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353 S 14 N 2	599 S 62 N 1	" S 63 N 1	" S 62 N 10
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" S 36 N 1	481 S 2(17) N 7	585 S 2(5) N 11	<b>ILR 23 All.</b>
" S 37 N 1	554 S 61 N 1	" S 2(5) N 13	213 S 2(11) N 2
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	" S 42 N 2	66 Pre N 16	493 S 2 (2)&(3) N 9
	" S 56 N 1	" S 2(11) N 7	<b>ILR 27 All.</b>
	260 S 2 (22) N 27	" S 10 N 2	84 S 2(5) N 7
<b>ALLAHABAD</b>	" S 23 N 7	" S 10 N 7	" S 2(22) N 4
<b>Agra High Court</b>	581 S 2 (22) N 4	" S 10 N 12	" A 1 N 4
<b>Rulings (Civil)</b>	" S 35 N 8	" S 75 N 2	<b>ILR 28 All.</b>
<b>2 Agra H.C.R.</b>	717 S 35 N 14	" A 49 N 4	298 S 12 N 7
124 S 2(17) N 3	781 S 2(5) N 8	432 S 2(10) N 5	" S 35 N 12
<b>3 Agra H.C.R.</b>	" A 1 N 5	<b>I L R 15 All.</b>	436 A 1 N 4
103a S 35 N 8	788 S 2(23) N 11	56 Pre N 16	" A 1 N 6
286 A 5 N 3	" S 30 N 9	" A 1 N 7	<b>ILR 29 All.</b>
<b>N.W.P.H.C.R.</b>	" A 57 N 7	107 S 24 N 9	773 S 2(1) N 3
<b>1 N.W.P.H.C.R.</b>	<b>I L R 4 All.</b>	" S 56 N 2	<b>ILR 30 All.</b>
143 S 2(2)&(3) N 18	135 S 35 N 12	" A 18 N 3	268 A 1 N 8
" A 13 N 3	330 S 35 N 12	141 S 2(Gen) N 1	271 S 29 N 15
<b>2 N.W.P.H.C.R.</b>	462 S 35 N 7	<b>ILR 16 All.</b>	" S 35 N 18
188 S 62 N 4	" S 43 N 4	132 A 53 N 5	" S 40 N 5
" S 70 N 1	<b>I L R 5 All.</b>	<b>ILR 17 All.</b>	" S 44 N 2
453 S 2(5) N 7	11 S 2(17) N 14	55 S 2(16) N 8	" S 48 N 2
" S 2(5) N 10	17 S 49 N 2	" S 2(17) N 9	" S 56 N 1
<b>3 N.W.P.H.C.R.</b>	121 Pre N 1	" S 2(17) N 10	455 S 2(23) N 11
14 A 5 N 12	" Pre N 2	" S 5 N 7	<b>ILR 31 All.</b>
83 A 53 N 5	360 A 35 N 14	" S 6 N 7	36 S 62 N 2
<b>4 N.W.P.H.C.R.</b>	562 S 2(22) N 26	211 S 2(5) N 6	" S 62 N 15
36 A 35 N 14	<b>I L R 6 All.</b>	" S 2(5) N 14	" S 65 N 1
<b>7 N.W.P.H.C.R.</b>	70 S 44 N 4	<b>ILR 18 All.</b>	" A 53 N 6
124 S 2(22) N 4	253 S 2(23) N 16	295 S 35 N 13	412 S 2(15) N 7
" S 36 N 6	<b>I L R 8 All.</b>	" S 38 N 2	<b>ILR 32 All.</b>
	18 S 62 N 3	<b>ILR 19 All.</b>	171 S 2(10) N 2
	486 S 2(17) N 14	293 Pre N 17	" S 24 N 13
		" S 2(Gen) N 1	

Topical Index and Synopsis for each Section show where exactly to look for the point required.



ILR 32 All. con.	ILR 40 All. con.	ILR 53 All.	ILR (1939) All.
171con. S 27 N 1	128con. S 56 N 1	114 S 35 N 12	229 S 2(5) N 5
" S 64 N 2	" S 57 N 3	374 Pre N 8	546 S 35 N 22
" S 64 N 6	" S 57 N 4	552 S 2(14) S 6	" S 38 N 2
" A 17 N 1	ILR 41 All.	786 A 57 N 8	846 S 36 N 2
198 S 62 N 13	169 S 2(5) N 7	963 A 1 N 7	ILR (1940) All.
" S 62 N 14	" S 12 N 4	ILR 54 All.	625 S 14 N 2
ILR 33 All.	" A 1 N 9	220 Pre N 5	ILR (1941) All.
487 S 2(21) N 3	" A 5 N 14	" Pre N 6	264 S 2(22) N 4
" A 48 N 4	ILR 44 All.	" Pre N 7	" S 2(22) N 7
571 S 3 N 21	339 S 27 N 1	761 S 35 N 21	" S 2(22) N 10
" S 17 N 4	" S 27 N 2	" A 1 N 8	" S 2(22) N 27
" S 19 N 5	" S 40 N 2	" A 1 N 9	" S 2(22) N 28
ILR 34 All.	" S 64 N 5	846 A 46 N 1	471 S 2(5) N 2
158 S 35 N 12	" A 23 N 5	ILR 55 All.	" S 2(5) N 11
192 S 30 N 8	" A 33 N 5	406 Pre N 1	" S 2(5) N 13
" S 65 N 1	" A 58 N 7	" Pre N 2	" S 2(17) N 16
" A 53 N 9	ILR 45 All.	468 Pre N 1	" S 60 N 8
319 S 62 N 7	374 S 35 N 21	" Pre N 16	" A 5 N 17
ILR 35 All.	" A 1 N 4	" S 3 N 4	" A 15 N 3
80 S 2(15) N 7	" A 1 N 7	" S 5 N 4	" A 15 N 5
290 S 2(23) N 18	ILR 46 All.	" S 5 N 10	" A 15 N 6
" S 2(23) N 26	354 S 62 N 15	" A 23 N 4	" A 15 N 7
" S 62 N 15	" A 53 N 4	" A 62 N 3	" A 41 N 3
" S 63 N 1	ILR 47 All.	" A 62 N 6	ILR (1942) All.
ILR 36 All.	310 S 2(17) N 8	570 A 53 N 5	157 S 61 N 6
11 S 2(12) N 6	" A 5 N 3	700 Pre N 8	ILR (1943) All.
" S 2(14) N 2	ILR 48 All.	874 S 2(16) N 2	610 S 35 N 8
" A 1 N 8	332 S 12 N 7	" S 2(16) N 4	" S 35 N 12
" A 5 N 3	" S 35 N 7	" S 2(16) N 26	" S 35 N 14
201 S 2(17) N 3	" S 40 N 3	" S 3 N 13	ILR (1946) All.
237 S 2(15) N 15	" S 42 N 2	" A 35 N 7	82 S 35 N 12
259 S 35 N 12	ILR 49 All.	ILR 56 All.	" S 35 N 14
ILR 37 All.	496 A 1 N 9	131 S 36 N 5	" S 37 N 3
125 S 56 N 3	" A 5 N 14	680 S 2(10) N 2	705 A 23 N 2
" S 57 N 1	501 S 44 N 4	" S 2(23) N 25	" A 33 N 2
159 Pre N 16	ILR 50 All.	" S 62 N 2	" A 55 N 2
" S 4 N 5	504 S 2(12) N 4	" S 62 N 3	708 S 2(24) N 2
" A 58 N 7	" S 5 N 5	" S 62 N 15	" S 2(24) N 6
264 Pre N 16	" A 1 N 9	" S 62 N 22	" A 64 N 2
" S 2(24) N 7	" A 5 N 14	" S 62 N 23	732 A 1 N 2
" S 4 N 4	839 S 2(22) N 17	" A 5 N 17	ILR (1947) All.
" A 58 N 7	ILR 51 All.	" A 53 N 3	7 S 2(17) N 13a
ILR 38 All.	411 Pre N 7	781 S 35 N 3	
56 S 2(15) N 3	530 S 13 N 4	ILR 57 All.	
" S 2(15) N 12	" S 13 N 6	888 A 57 N 6	BOMBAY
351 S 3 N 25	" S 35 N 12	" A 57 N 7	Bom. H. C. R.
494 Pre N 35	" S 35 N 14	ILR 58 All.	1 B. H. C. R.
" S 2(11) N 12	ILR 52 All.	191 Pre N 1	37 S 62 N 14
" S 35 N 12	11 Pre N 1	858 S 2(2)&(3) N 9	47 S 35 N 8
" S 35 N 13	" Pre N 19	1041 Pre N 5	52 S 17 N 10
" S 61 N 1	169 S 2(5) N 7	1083 S 2(5) N 5	2 B. H. C. R.
" A 24 N 1	" S 35 N 8	" S 2(5) N 11	52 S 3 N 8
ILR 39 All.	" A 1 N 9	" S 2(17) N 22	129 S 62 N 14
244 S 2(17) N 13	" A 5 N 14	" S 5 N 5	3 B. H. C. R. (O. C.)
ILR 40 All.	281 S 2(17) N 17	" S 6 N 7	9 S 2(22) N 17
19 S 62 N 15	489 S 2(12) N 7	" A 5 N 17	" S 14 N 2
" A 5 N 12	" S 12 N 4	" A 15 N 3	" A 49 N 2
128 S 32 N 2	" S 12 N 6	ILR (1938) All.	153 S 35 N 18
" S 37 N 5	844 A 57 N 4	481 A 35 N 7	" S 36 N 10
" S 40 N 3	" A 57 N 6		
" S 42 N 2			

Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.



<p><b>3 B. H. C. R. (A.C.)</b>  92 S17 N 7  " S35 N 3  94 S3 N 12  " S35 N 18  <b>5 B. H. C. R. (A.C.)</b>  92 S2(16) N 28  " S2(16) N 30  151 S2(5) N 1  " S2(5) N 11  " S2(22) N 26  217 S17 N 10  <b>5 B.H.C.R. (Cr.C.)</b>  48 S70 N 1  <b>6 B.H.C.R. (O.C.)</b>  24 S2(2)&amp;(3) N 9  <b>6 B.H.C.R. (A.C.)</b>  95 S5 N 11  " S35 N 18  107 S2(5) N 11  " S2(22) N 26  " A5 N 6  <b>7 B.H.C.R. (O.C.)</b>  180 S35 N 19  <b>7 B.H.C.R. (A.C.)</b>  10 S2(21) N 2  " A48 N 4  140 S3 N 18  " S3 N 21  <b>8 B.H.C.R. (O.C.)</b>  169 Pre N 16  " S2(10) N 5  " S3 N 18  <b>8 B.H.C.R. (A.C.)</b>  213 Pre N 16  <b>9 B. H. C. R.</b>  43 A48 N 2  99 S2(Gen) N 2  246 A61 N 2  <b>10 B. H. C. R.</b>  354 S2(10) N 3  " S5 N 10  " A23 N 4  358 S35 N 18  406 S35 N 18  441 S35 N 18  " S36 N 10  " A34 N 3  <b>11 B. H. C. R.</b>  129 Pre N 16  <b>12 B. H. C. R.</b>  208 S17 N 11  " S35 N 3  Bombay  Printed Judgments  1873 Bom. P. J.  112 S3 N 21  " S3 N 22</p>	<p>1873 Bom. P. J. con  112 con S35 N 7  " S35 N 18  " S35 N 19  1874 Bom. P. J.  61 S35 N 18  65 A5 N 3  1876 Bom. P. J.  175 A1 N 1  1880 Bom. P. J.  324 A5 N 13  331 S2(16) N 26  " S5 N 7  333 S35 N 19  " A49 N 2  1881 Bom. P. J.  305 S5 N 9  1882 Bom. P. J.  29 S2(5) N 5  " S35 N 21  189 S26 N 16  195 S3 N 12  " A5 N 17  247 S2(24) N 7  352 S23 N 2  " A15 N 5  1883 Bom. P. J.  11 S2(16) N 32  13 A1 N 8  14 S2(5) N 10  " A15 N 5  151 A5 N 10  277 S5 N 4  " S5 N 10  " A5 N 9  " A18 N 2  333 S5 N 10  " A18 N 2  " A18 N 3  334 S60 N 3  364 S3 N 13  " A58 N 5  " A58 N 7  1884 Bom. P. J.  13 A1 N 7  " A6 N 1  98 S24 N 11  " A18 N 3  257 S2(5) N 11  261 S24 N 11  " A18 N 3  1885 Bom. P. J.  198 A1 N 7  1886 Bom. P. J.  62 S36 N 6  83 S2(5) N 11  1887 Bom. P. J.  35 S23 N 2  " A15 N 5  41 S2(23) N 25</p>	<p>1887 Bom. P. J. con  243 S2(5) N 5  " S2(24) N 6  " A7 N 2  295 S2(22) N 4  " A1 N 8  302 S2(5) N 14  351 S35 N 18  1888 Bom. P. J.  41 S2(16) N 24  " A35 N 14  45 A33 N 2  128 S2(5) N 5  227 S3 N 12  " A5 N 17  267 S2(16) N 6  361 S12 N 4  1889 Bom. P. J.  260 A5 N 3  261 A23 N 4  265 S36 N 6  292 S3 N 8  1891 Bom. P. J.  12 S44 N 4  284 S2(17) N 2  " S2(17) N 5  " S2(17) N 12  " S60 N 4  " A6 N 1  1892 Bom. P. J.  299 S35 N 11  345 S36 N 5  1893 Bom. P. J.  157 A5 N 1  203 S2(15) N 10  449 S2(8) N 1  " S57 N 1  " S57 N 2  533 S5 N 9  " A57 N 1  1894 Bom. P. J.  147 S57 N 1  1897 Bom. P. J.  118 S61 N 5  167 A15 N 4  " A57 N 6  382 S2(5) N 2  " S2(5) N 3  " S2(5) N 5  " S2(5) N 6  " S26 N 11  " S26 N 16  " S35 N 18  " S36 N 10  " S61 N 9  1898 Bom. P. J.  232 S36 N 10  371 S18 N 3  ILR BOMBAY  ILR 1 Bom.  320 S14 N 2</p>	<p>ILR 2 Bom.  635 S2(15) S 8  ILR 3 Bom.  21 S2(16) N 26  " A35 N 14  49 S2(21) N 2  ILR 4 Bom.  19 S2(5) N 11  " S6 N 5  " S6 N 7  " S35 N 7  " A5 N 9  " A15 N 6  326 S23 N 5  " A1 N 1  328 A5 N 3  333 S2(2)&amp;(3) N 10  " S2(2)&amp;(3) N 14  349 S35 N 8  590 S2(23) N 18  ILR 5 Bom.  88 S2(12) N 4  127 S17 N 10  188 S2(5) N 15  " S5 N 9  " S10 N 17  " S13 N 2  " S13 N 4  " S13 N 5  " S14 N 1  " S75 N 2  232 S2(15) N 8  470 S24 N 9  " S24 N 10  " A18 N 3  478 S2(5) N 9  " A5 N 6  " A34 N 3  621 S35 N 18  " S36 N 6  " S43 N 4  653 Pre N 15  ILR 6 Bom.  126 A29 N 2  371 S14 N 2  674 S2(10) N 4  " S2(16) N 7  691 A35 N 14  ILR 7 Bom.  34 S4 N 4  82 S43 N 1  " S62 N 3  " S62 N 4  " S70 N 1  137 S2(5) N 11  " A5 N 6  " A15 N 5  170 A33 N 3  194 S14 N 1  " A33 N 2  418 S14 N 2</p>
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Any case in the "Table of Cases" will show where to get the entire case-law on the point.



<p><b>I L R 8 Bom.</b></p> <p>194 S 2(5) N 7</p> <p>" A 1 N 8</p> <p>297 S 2(5) N 6</p> <p>299 A 45 N 2</p> <p>310 A 40 N 7</p> <p>405 A 1 N 8</p> <p>493 A 35 N 14</p> <p><b>I L R 9 Bom.</b></p> <p>27 S 65 N 4</p> <p>" S 70 N 1</p> <p>47 S 24 N 9</p> <p>" S 29 N 11</p> <p>" A 18 N 3</p> <p>50 S 2(15) N 16</p> <p>115 S 2(15) N 7</p> <p>233 Pre N 14</p> <p>373 S 2(1) N 2</p> <p>417 S 2(15) N 12</p> <p>" S 5 N 4</p> <p>435 S 2(5) N 12</p> <p>" S 2(17) N 23</p> <p>" S 5 N 5</p> <p>" A 34 N 3</p> <p>526 S 35 N 18</p> <p>" A 18 N 4</p> <p><b>I L R 10 Bom.</b></p> <p>47 S 5 N 8</p> <p>58 S 24 N 11</p> <p>" A 18 N 3</p> <p>71 S 2(12) N 4</p> <p>173 A 35 N 14</p> <p>239 S 26 N 16</p> <p><b>I L R 11 Bom.</b></p> <p>526 A 1 N 6</p> <p>" A 24 N 1</p> <p><b>I L R 12 Bom.</b></p> <p>98 Pre N 16</p> <p>103 A 53 N 4</p> <p>276 S 4 N 2</p> <p>443 S 35 N 12</p> <p><b>I L R 13 Bom.</b></p> <p>25 S 2(15) N 7</p> <p>87 S 2(16) N 28</p> <p>" A 5 N 3</p> <p>280 A 3 N 1</p> <p>281 S 4 N 4</p> <p>" S 14 N 1</p> <p>" S 14 N 5</p> <p>" S 15 N 3</p> <p>" A 3 N 1</p> <p>" A 3 N 2</p> <p>449 Pre N 17</p> <p>" S 36 N 5</p> <p>" S 36 N 6</p> <p>" S 36 N 7</p> <p>" S 36 N 8</p> <p>" S 61 N 1</p> <p>" S 61 N 2</p> <p>484 S 17 N 10</p> <p>" S 17 N 11</p> <p>" S 35 N 3</p>	<p><b>I L R 13 Bom. con</b></p> <p>493 S 35 N 2</p> <p>" S 36 N 6</p> <p>" S 61 N 1</p> <p>669 S 2(22) N 20</p> <p>" A 5 N 1</p> <p>" A 5 N 7</p> <p><b>I L R 14 Bom.</b></p> <p>102 S 12 N 4</p> <p>" S 35 N 14</p> <p>" A 43 N 3</p> <p>316 S 2(10) N 12</p> <p>" A 5 N 2</p> <p>511 S 2(5) N 7</p> <p>" S 2(12) N 4</p> <p>" A 1 N 10</p> <p>516 Pre N 15</p> <p><b>I L R 15 Bom.</b></p> <p>44 S 14 N 2</p> <p>73 A 25 N 2</p> <p>" A 35 N 14</p> <p>532 S 24 N 9</p> <p>" A 18 N 3</p> <p>675 S 2(10) N 3</p> <p>" S 5 N 5</p> <p>" S 24 N 3</p> <p>" A 5 N 3</p> <p>" A 5 N 9</p> <p>677 S 2(15) N 5</p> <p>" S 2(15) N 16</p> <p>687 A 24 N 1</p> <p><b>I L R 16 Bom.</b></p> <p>689 S 2(22) N 17</p> <p><b>I L R 17 Bom.</b></p> <p>573 Pre N 1</p> <p>684 S 2(1) N 2</p> <p>" S 2(2)&amp;(3) N 17</p> <p>" S 2(7) N 1</p> <p>" A 13 N 3</p> <p>687 S 4 N 4</p> <p>" S 14 N 1</p> <p>" S 14 N 5</p> <p>" S 15 N 2</p> <p>" S 15 N 3</p> <p>" A 62 N 6</p> <p><b>I L R 18 Bom.</b></p> <p>66 S 35 N 12</p> <p>175 S 24 N 9</p> <p>" A 18 N 3</p> <p>369 S 35 N 11</p> <p>546 A 25 N 2</p> <p>" A 35 N 14</p> <p>570 S 2(2)&amp;(3) N 9</p> <p>586 S 2(12) N 4</p> <p>" A 1 N 6</p> <p>614 S 35 N 8</p> <p>" A 1 N 7</p> <p>" A 1 N 12</p> <p>737 S 36 N 6</p> <p><b>I L R 19 Bom.</b></p> <p>32 A 5 N 10</p> <p>" A 12 N 2</p>	<p><b>I L R 19 Bom. con</b></p> <p>130 S 2(20) N 2</p> <p>204 Pre N 15</p> <p>635 S 2(12) N 1</p> <p>" S 12 N 5</p> <p>" S 12 N 6</p> <p>" S 17 N 7</p> <p>" S 47 N 2</p> <p>" S 47 N 3</p> <p>680 S 1 N 3</p> <p><b>I L R 20 Bom.</b></p> <p>210 S 2(24) N 4</p> <p>" A 33 N 4</p> <p>408 S 2(17) N 2</p> <p>432 S 2(10) N 3</p> <p>" S 2(10) N 11</p> <p>791 S 2(5) N 10</p> <p>" S 35 N 18</p> <p><b>I L R 21 Bom.</b></p> <p>126 S 29 N 3</p> <p>201 S 35 N 8</p> <p>" A 1 N 7</p> <p><b>I L R 22 Bom.</b></p> <p>112 Pre N 2</p> <p>235 S 2(Gen) N 2</p> <p>384 Pre N 9a</p> <p>632 S 42 N 2</p> <p>" A 33 N 3</p> <p>785 S 2(10) N 12</p> <p>" A 5 N 17</p> <p>986 S 2(22) N 4</p> <p><b>I L R 23 Bom.</b></p> <p>54 S 2(23) N 4</p> <p>" S 65 N 1</p> <p><b>I L R 24 Bom.</b></p> <p>257 S 24 N 6</p> <p>" S 25 N 6</p> <p>" A 63 N 3</p> <p>360 S 35 N 11</p> <p>" S 35 N 12</p> <p>423 S 62 N 7</p> <p><b>I L R 25 Bom.</b></p> <p>370 A 32 N 2</p> <p>373 S 23 N 5</p> <p>" A 1 N 9</p> <p>" A 5 N 14</p> <p>376 S 2(19) N 3</p> <p>" A 47 N 5</p> <p>696 A 5 N 17</p> <p>" A 31 N 1</p> <p><b>I L R 26 Bom.</b></p> <p>522 A 24 N 1</p> <p><b>I L R 27 Bom.</b></p> <p>150 S 2(2)&amp;(3) N 14</p> <p>" S 2(10) N 6</p> <p>" S 24 N 3</p> <p>" A 13 N 3</p> <p>" A 23 N 4</p> <p>" A 23 N 5</p> <p>" A 24 N 1</p> <p>279 S 2(2)&amp;(3) N 22</p>	<p><b>I L R 27 Bom. con</b></p> <p>279con S 3 N 12</p> <p>" S 27 N 2</p> <p>" S 35 N 3</p> <p>" A 23 N 4</p> <p><b>I L R 28 Bom.</b></p> <p>432 S 12 N 4</p> <p>" S 35 N 12</p> <p><b>I L R 29 Bom.</b></p> <p>82 S 2(5) N 6</p> <p>203 Pre N 16</p> <p>" S 3 N 12</p> <p>" S 24 N 13</p> <p>366 S 2(15) N 15</p> <p><b>I L R 30 Bom.</b></p> <p>275 A 4 N 2</p> <p>304 A 55 N 1</p> <p>558 S 2(Gen) N 2</p> <p><b>I L R 31 Bom.</b></p> <p>68 S 2(15) N 2</p> <p>" S 2(15) N 16</p> <p>611 S 62 N 7</p> <p><b>I L R 32 Bom.</b></p> <p>505 S 2(10) N 3</p> <p>" S 2(10) N 19</p> <p>" A 55 N 1</p> <p>509 S 2(15) N 10</p> <p><b>I L R 33 Bom.</b></p> <p>122 A 9 N 3</p> <p>426 S 2(5) N 5</p> <p>" A 5 N 6</p> <p>" A 5 N 9</p> <p>" A 62 N 6</p> <p>657 A 55 N 3</p> <p><b>I L R 34 Bom.</b></p> <p>316 Pre N 6</p> <p>" Pre N 19a</p> <p><b>I L R 35 Bom.</b></p> <p>29 S 35 N 7</p> <p>75 S 2(15) N 12</p> <p>412 S 2(Gen) N 1</p> <p>444 S 2(24) N 3</p> <p>" S 2(24) N 8</p> <p>" S 5 N 5</p> <p>" A 7 N 2</p> <p>" A 58 N 7</p> <p><b>I L R 38 Bom.</b></p> <p>576 Pre N 39</p> <p>" S 2(Gen) N 1</p> <p>" A 22 N 1</p> <p><b>I L R 39 Bom.</b></p> <p>182 Pre N 8</p> <p>434 A 35 N 9</p> <p><b>I L R 40 Bom.</b></p> <p>630 A 28 N 1</p> <p><b>I L R 42 Bom.</b></p> <p>462 Pre N 6</p> <p>522 S 3 N 21</p> <p>" S 19 N 5</p>
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"Table of Cases" indicates first reference in foot-notes and reference to Official Reports.



ILR 44 Bom.	ILR (1939) Bom.	4 Beng L R (FB)	ILR 4 Cal. con
44 A 29 N 2	320 S 25 N 5	18 S 5 N 11	259 S 19 N 3
ILR 45 Bom.	" S 25 N 7	" S 35 N 8	" S 35 N 20
1170 S 35 N 13	" S 56 N 2	5 Beng L R	434 S 2 (15) N 15
ILR 47 Bom.	" S 57 N 1	103 S 2 (22) N 10	483 S 2 (Gen) N 2
321 S 2 (15) N 3	" A 35 N 7	" S 2 (22) N 17	829 S 2 (23) N 4
" S 2 (15) N 13a	ILR (1940) Bom.	" S 3 N 12	" A 53 N 7
" S 3 N 12	799 Pre N 7	" S 14 N 2	885 S 3 N 12
" A 62 N 4	ILR (1941) Bom.	" S 27 N 2	" A 1 N 5
" A 62 N 8	23 S 24 N 11	" A 49 N 2	ILR 5 Cal.
ILR 49 Bom.	ILR (1944) Bom.	194 S 2 (16) N 21	39 S 35 N 28
73 Pre N 9	696 Pre N 16	264 S 2 (17) N 3	311 S 36 N 6
" Pre N 16	" Pre N 26	" S 2 (17) N 13	" S 43 N 4
" S 24 N 9	" A 4 N 17	5 Beng L R (App)	" S 45 N 1
" S 57 N 1	ILR (1946) Bom.	10 S 36 N 6	" S 48 N 1
351 S 14 N 2	876 S 35 N 15	6 Beng L R (App)	864 S 2 (16) N 11
ILR 50 Bom.	" S 35 N 18	117 S 35 N 18	" S 2 (16) N 12
640 S 24 N 13	" S 36 N 9	7 Beng L R (A C)	" S 3 N 4
656 S 14 N 2	ILR (1947) Bom.	14 S 2 (16) N 8	ILR 7 Cal.
765 S 2 (2)&(3) N 9	28 A 4 N 17	" S 2 (17) N 9	21 S 2 (10) N 1
ILR 51 Bom.	" A 43 N 3	" S 2 (17) N 26	" S 2 (10) N 10
247 S 36 N 6	223 A 1 N 7	275 S 2 (2)&(3) N 9	" S 2 (15) N 12
" S 61 N 9	" A 1 N 8	510 N 2 (5) N 4	" S 2 (24) N 6
ILR 52 Bom.	" A 1 N 12	" A 5 N 6	" S 3 N 12
8 S 2 (15) N 7	ILR (1948) Bom.	653 S 36 N 6	127 Pre N 1
" S 2 (15) N 12	342 S 2 (16) N 10	11 Beng L R	132 Pre N 9
88 Pre N 1	" S 2 (15) N 16	405 S 35 N 12	196 S 2 (17) N 13
589 S 14 N 2	" S 2 (16) N 28	13 Beng L R (App)	" S 2 (17) N 14
ILR 53 Bom.	" A 35 N 7	33 S 2 (6) N 1	256 S 35 N 5
1 Pre N 39	CALCUTTA	" S 2 (11) N 2	" S 35 N 12
" S 2 (Gen) N 1	Bengal Law	" S 2 (22) N 27	594 A 47 N 5
" S 2 (16) N 3	Reports	" S 35 N 2	703 Pre N 16
" A 5 N 3	1868 Beng L R	" A 49 N 2	" S 2 (16) N 33
" A 35 N 1	Sup-Vol	ILR Calcutta	703 S 2 (16) N 26
ILR 56 Bom.	985 Pre N 1	ILR 2 Cal.	717 S 2 (16) N 26
264 Pre N 1	" Pre N 4	58 S 2 (6) N 1	ILR 8 Cal.
" Pre N 5	" Pre N 5	" S 2 (10) N 5	254 S 2 (16) N 8
ILR 57 Bom.	1 Beng L R (FB)	" S 2 (17) N 1	" S 2 (17) N 22
537 Pre N 6	55 S 2 (21) N 3	" S 3 N 18	" S 5 N 4
" Pre N 7	" A 48 N 4	" S 35 N 2	" S 5 N 7
802 S 35 N 12	2 Beng L R (A Cr)	" A 41 N 2	" S 6 N 3
ILR 58 Bom.	17 S 2 (16) N 32	225 S 62 N 1	" S 6 N 7
437 S 3 N 25	2 Beng L R (O C)	399 S 43 N 3	259 Pre N 17
" S 9 N 3	165 S 23 N 6	" S 62 N 2	" S 43 N 1
" S 29 N 10	" S 23 N 7	" S 62 N 4	" S 43 N 4
" A 31 N 1	3 Beng L R (A C)	" S 62 N 22	" S 62 N 4
597 S 2 (21) N 3	126 S 36 N 6	" A 31 N 1	282 S 35 N 21
" A 48 N 3	235 S 35 N 18	ILR 3 Cal.	" A 1 N 4
ILR 59 Bom.	" S 36 N 6	47 Pre N 9a	" A 1 N 7
469 Pre N 16	329 S 35 N 18	314 S 35 N 12	284 S 2 (5) N 1
" S 2 (17) N 24	" S 43 N 4	322 S 3 N 9	" S 2 (5) N 2
" S 29 N 2	3 Beng L R	336 S 2 (17) N 13	" S 2 (5) N 3
" S 29 N 7	(App Cr)	347 S 57 N 1	" S 2 (5) N 4
" A 40 N 2a	6 S 49 N 2	" S 59 N 1	" S 2 (5) N 11
582 S 28 N 2	3 Beng L R (App)	" A 62 N 12	" A 5 N 6
ILR (1937) Bom.	30 S 14 N 1	622 S 62 N 4	534 S 2 (Gen) N 2
763 Pre* N 8		" S 70 N 1	" S 2 (5) N 1
ILR (1938) Bom.		767 S 2 (21) N 3	" S 2 (5) N 2
114 S 68 N 2		787 S 36 N 6	" S 2 (5) N 6
		ILR 4 Cal.	" S 2 (22) N 7
		213 S 35 N 18	645 S 2 (5) N 7
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The special features of this work are indicated in the Preface.



<b>ILR 8 Cal.con</b>	<b>ILR 17 Cal.con</b>	<b>ILR 29 Cal.</b>	<b>ILR 40 Cal.</b>
645con A 49 N 2	548con S 2(16) N 33	707 Pre N 22	219 S 5 N 5
721 S 2(11) N 6	" S 5 N 7	<b>ILR 30 Cal.</b>	" S 6 N 7
" S 10 N 12	" S 35 N 25	565 Pre N 16	" A 5 N 10
" S 11 N 3	" A 5 N 4	" S 2(4) N 1	" A 43 N 3
" S 35 N 12	" A 35 N 14	" S 2(20) N 2	<b>ILR 41 Cal.</b>
" A 13 N 4	<b>ILR 18 Cal.</b>	" S 7 N 2	493 S 2(16) N 19
<b>ILR 9 Cal.</b>	39 S 2(11) N 5	" A 14 N 1	<b>ILR 42 Cal.</b>
127 S 2(22) N 4	" S 74 N 1	687 A 1 N 7	116 Pre N 11
" A 1 N 7	<b>ILR 19 Cal.</b>	921 S 69 N 3	<b>ILR 43 Cal.</b>
704 Pre N 5	499 S 2(19) N 3	<b>ILR 31 Cal.</b>	790 Pre N 1
<b>ILR 10 Cal.</b>	" S 25 N 2	628 Pre N 2	895 S 35 N 12
92 S 24 N 9	" A 47 N 5	807 S 26 N 6	1031 Pre N 19
" A 18 N 3	<b>ILR 20 Cal.</b>	" S 26 N 14	" S 2(15) N 7
274 Pre N 16	676 S 62 N 21	1043 S 2(12) N 4	<b>ILR 44 Cal.</b>
" A 40 N 7	" S 62 N 24	<b>ILR 32 Cal.</b>	72 S 2(10) N 12
1100 S 70 N 1	791 S 36 N 10	483 S 2(15) N 15	" A 5 N 3
<b>ILR 11 Cal.</b>	<b>ILR 21 Cal.</b>	<b>ILR 33 Cal.</b>	154 S 14 N 2
267 S 2(23) N 25	241 A 6 N 3	425 S 2(10) N 5	321 S 64 N 4
750 S 35 N 16	" A 40 N 2	812 S 14 N 2	459 Pre N 14
<b>ILR 12 Cal.</b>	" A 41 N 2	1047 S 35 N 21	789 A 5 N 12
84 S 36 N 6	<b>ILR 22 Cal.</b>	" A 1 N 8	<b>ILR 45 Cal.</b>
" S 61 N 1	757 S 2(5) N 5	" A 1 N 12	343 Pre N 5
98 S 2(15) N 7	" S 2(5) N 7	<b>ILR 34 Cal.</b>	" Pre N 8
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383 Pre N 26	788 Pre N 2	<b>ILR 35 Cal.</b>	<b>ILR 46 Cal.</b>
" S 2(10) N 2	" Pre N 22	34 Pre N 19	515 S 62 N 7
" S 2(10) N 3	<b>ILR 23 Cal.</b>	111 S 23 N 5	663 S 35 N 12
" S 2(10) N 19	187 S 3 N 21	" A 1 N 9	670 S 35 N 12
" S 3 N 12	" A 48 N 9	" A 5 N 14	804 A 35 N 7
" S 5 N 10	283 S 2(10) N 2	961 S 2(15) N 3	<b>ILR 47 Cal.</b>
" A 63 N 1	" S 2(10) N 3	" S 2(15) N 5	175 S 5 N 8
430 S 2(Gen) N 1	" S 2(10) N 7	" S 2(15) N 15	466 A 55 N 2
<b>ILR 13 Cal.</b>	" S 5 N 10	<b>ILR 36 Cal.</b>	485 S 2(16) N 3
43 S 2(10) N 11	" A 23 N 4	645 S 52 N 3	" A 35 N 1
113 A 35 N 14	" A 63 N 1	" S 57 N 4	1108 Pre N 15
268 S 26 N 4	563 Pre N 19	" A 30 N 4	<b>ILR 48 Cal.</b>
" S 27 N 5	851 S 35 N 12	736 S 3 N 9	61 S 2(5) N 14
" A 15 N 5	<b>ILR 24 Cal.</b>	" A 5 N 10	161 Pre N 16
<b>ILR 14 Cal.</b>	272 S 2(16) N 7	<b>ILR 37 Cal.</b>	" Pre N 19
365 Pre N 8	" S 2(17) N 9	63 S 36 N 6	556 Pre N 1
<b>ILR 15 Cal.</b>	<b>ILR 25 Cal.</b>	293 S 2(16) N 19	" Pre N 19
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" S 2(22) N 4	858 Pre N 7	629 S 5 N 7	729 S 2(5) N 14
" A 5 N 6	911 S 2(12) N 4	634 A 53 N 4	" S 60 N 4
" A 5 N 7	<b>ILR 26 Cal.</b>	808 S 2(16) N 3	997 A 15 N 4
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" S 27 N 2	" S 62 N 7	" S 61 N 1	" A 62 N 6
" S 35 N 3	" S 62 N 14	" A 5 N 10	<b>ILR 52 Cal.</b>
" S 68 N 1	" S 65 N 1	" A 43 N 3	408 Pre N 20
" A 13 N 3	" S 65 N 5	682 S 62 N 7	" S 2(20) N 2
" A 23 N 4	587 S 2(17) N 2	789 A 1 N 4	" S 7 N 2
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548 S 2(16) N 16			

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" A 21 N 1	556 S 32 N 2	1874 Pun Re	" S 10 N 16
I L R 53 Cal.	" S 56 N 1	20 A 53 N 5	" S 13 N 4
101 A 15 N 4	" S 57 N 3	43 A 1 N 12	" S 13 N 6
" A 57 N 6	I L R 62 Cal.	64 S 10 N 16	" S 35 N 12
418 S 14 N 2	266 Pre N 7	1876 Pun Re (Civ)	1887 Pun Re (Cr)
" S 35 N 12	666 Pre N 2	26 S 2(11) N 5	12 S 62 N 10
515 S 3 N 22	I L R 63 Cal.	" S 10 N 16	1888 Pun Re
" S 35 N 7	173 S 33 N 11	" S 35 N 3	14 A 30 N 2
" S 36 N 6	" A 57 N 2	" S 35 N 18	" A 30 N 4
" S 61 N 9	" A 57 N 6	1876 Pun Re (Cr)	61 S 2(2)&(3) N 5
" A 5 N 11	813 S 35 N 8	23 S 43 N 1	" S 35 N 12
" A 5 N 12	" A 1 N 7	" S 62 N 3	1890 Pun Re
I L R 54 Cal.	" A 1 N 8	" S 62 N 4	139 S 36 N 2
445 S 2(5) N 6	1098 S 2(24) N 2	1878 Pun Re	" S 36 N 6
" S 35 N 18	" S 2(24) N 3	2 S 36 N 6	1891 Pun Re (Civ)
" S 36 N 5	" S 36 N 2	" A 1 A 1	2 S 36 N 6
I L R 55 Cal.	" S 36 N 6	" 7 Pre N 9a	21 S 2(11) N 7
841 A 35 N 1	" S 61 N 9	28 S 36 N 6	" S 10 N 12
I L R 56 Cal.	" A 33 N 4	" S 36 N 8	" A 49 N 4
233 S 2(2)&(3) N 4	I L R (1937) 1 Cal.	1879 Pun Re	82 S 35 N 12
" S 2(2)&(3) N 11	257 S 3 N 22	102 S 36 N 6	1891 Pun Re (Cr)
" S 2(2)&(3) N 21	" S 33 N 8	165 A 2 N 1	11 S 62 N 10
" S 6 N 7	" S 35 N 7	1880 Pun Re (Cr)	1894 Pun Re
" A 13 N 3	" S 35 N 8	40 S 62 N 18	69 S 3 N 22
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I L R 57 Cal.	" A 57 N 4	1881 Pun Re	" S 37 N 3
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" S 57 N 1	461 Pre N 16	44 S 2(10) N 5	1895 Pun Re (Civ)
695 S 2(2)&(3) N 6	" S 2(21) N 3	" A 23 N 5	42 S 35 N 12
" S 2(2)&(3) N 11	" S 5 N 4	1882 Pun Re	" A 49 N 2
" S 2(2)&(3) N 12	" S 5 N 5	102 A 35 N 9	102 S 5 N 4
I L R 58 Cal.	" A 5 N 3	" A 35 N 11	" S 5 N 8
33 Pre N 16	I L R (1937) 2 Cal.	" A 35 N 12	" S 5 N 9
" S 3 N 4	486 S 2(Gen) N 1	1883 Pun Re (Civ)	1895 Pun Re (Cr)
" S 3 N 12	" S 2(17) N 5	195 S 2(22) N 20	18 S 62 N 3
" S 24 N 2	" A 23 N 2	" S 36 N 6	1897 Pun Re (Civ)
" S 24 N 9	" A 62 N 6	" S 36 N 8	71 S 35 N 12
" S 27 N 1	LAHORE	" S 60 N 4	" S 35 N 14
507 S 2(5) N 6	Punjab Records	" S 61 N 2	1897 Pun Re (Cr)
" S 23 N 3	1866 Pun Re (Civ)	1883 Pun Re (Cr)	15 A 53 N 5
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521 Pre N 1	" S 2(5) N 3	" S 2(17) N 4	92 S 35 N 12
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" Pre N 16	" S 68 N 2	" S 3 N 12	" S 2(5) N 14
1171 S 31 N 1	1867 Pun Re (Civ)	" A 53 N 5	" S 2(22) N 4
" S 32 N 2	59 S 35 N 4	101 S 2(1) N 3	1903 Pun Re
" S 40 N 3	" S 36 N 6	1885 Pun Re (Rev)	35 S 2(5) N 5
" S 56 N 1	1867 Pun Re (Cr)	4 S 2(5) N 7	" S 2(5) N 7
" S 57 N 3	43 A 1 N 1	" A 1 N 10	" A 1 N 8
" S 57 N 4	1870 Pun Re	7 S 2(6) N 1	1904 Pun Re
" S 59 N 1	79 S 36 N 6	" S 2(11) N 2	68 A 1 N 8
I L R 60 Cal.	82 S 2(5) N 3	" S 33 N 5	
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In the foot-notes to the Commentary † indicates a case which is most appropriate for the proposition.



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" S 12 N 8	206 S 35 N 12	" A 45 N 2	" A 41 N 4
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" S 5 N 9	649 Pre N 1	" A 15 N 4	Pak L R 1949 Lah
" A 57 N 3	701 Pre N 1	" A 57 N 6	117 S 2 (15) N 2
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" A 12 N 7	604 Pre N 1	" S 62 N 14	
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" S 35 N 13	" S 33 N 4	ILR (1937) Lah	" A 57 N 1
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1916 Pun Re	" S 57 N 3	ILR (1940) Lah	2 M H C R
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1918 Pun Re	" S 13 N 6	" S 40 N 3	3 M H C R
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1919 Pun Re	" A 57 N 6	" S 48 N 1	" S 62 N 14
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" S 36 N 2	509 S 2(10) N 11	63 S 35 N 8	57 A 24 N 3
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" S 33 N 5	350 S 2(10) N 3	" A 53 N 4	150 S 3 N 12
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" S 35 N 4	" A 62 N 8	158 S 2(5) N 14	" A 5 N 17
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<b>I L R 17 Mad.</b>	<b>I L R 25 Mad. con</b>	<b>I L R 36 Mad.</b>	<b>I L R 48 Mad.</b>
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473 S 35 N 13	525 S 33 N 4	" S 2(22) N 10	" A 5 N 3
<b>I L R 18 Mad.</b>	" S 38 N 4	<b>I L R 37 Mad.</b>	631 S 35 N 22
73 S 2(15) N 15	" S 40 N 7	17 A 15 N 4	<b>I L R 49 Mad.</b>
122 S 49 N 6	603 S 2(16) N 19	" A 57 N 6	903 Pre N 16
227 S 1 N 3	751 S 32 N 2	113 Pre N 1	" Pre N 19
233 S 2(15) N 6	" S 37 N 5	" Pre N 8	" S 3 N 12
" S 2(15) N 12	" S 40 N 3	" Pre N 11	" A 40 N 7
235 S 2(11) N 7	" S 56 N 1	" Pre N 16	<b>I L R 50 Mad.</b>
" S 49 N 6	" S 57 N 3	<b>I L R 38 Mad.</b>	857 Pre N 15
" A 18 N 5	752 Pre N 22	134 S 2(21) N 2	<b>I L R 52 Mad.</b>
<b>I L R 19 Mad.</b>	" S 32 N 2	" S 3 N 12	1 S 1 N 3
255 A 1 N 7	" S 38 N 2	" A 48 N 4	" S 2(15) N 16
<b>I L R 20 Mad.</b>	" S 39 N 1	349 A 5 N 1	" A 45 N 2
27 S 3 N 12	" S 40 N 3	646 Pre N 16	<b>I L R 53 Mad.</b>
" S 27 N 1	" S 40 N 4	" S 2(17) N 19	137 S 36 N 2
" S 64 N 5	" S 40 N 7	" S 6 N 7	702 Pre N 11
" A 23 N 4	" S 42 N 2	" A 40 N 12	968 S 2(22) N 28
<b>I L R 21 Mad.</b>	" S 45 N 4	" A 64 N 2	" S 3 N 21
49 S 2(22) N 4	" S 56 N 1	660 S 2(22) N 4	" S 19 N 5
" S 3 N 12	" S 57 N 3	" S 35 N 12	<b>I L R 55 Mad.</b>
" A 1 N 8	" S 57 N 4	" A 1 N 8	26 Pre N 16
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" A 40 N 7	<b>I L R 26 Mad.</b>	<b>I L R 39 Mad.</b>	975 S 2(15) N 15
422 S 2(10) N 2	473 S 5 N 4	341 Pre N 11	" S 29 N 12
" S 2(24) N 2	" A 35 N 5	597 S 2(12) N 8	<b>I L R 57 Mad.</b>
" S 2(24) N 3	" A 35 N 7	<b>I L R 40 Mad.</b>	779 S 36 N 2
" S 2(24) N 7	<b>I L R 27 Mad.</b>	585 S 2(22) N 17	" S 36 N 3
" A 33 N 4	1 S 2(22) N 20	" S 35 N 12	" S 36 N 8
<b>I L R 22 Mad.</b>	" A 5 N 7	727 S 35 N 12	783 S 36 N 6
26 A 16 N 1	71 S 26 N 1	<b>I L R 41 Mad.</b>	<b>I L R 58 Mad.</b>
164 S 2(17) N 20	" A 57 N 3	469 S 2(16) N 31	75 S 6 N 7
" A 40 N 7	" A 57 N 5	" S 5 N 7	261 S 2(22) N 4
" A 40 N 8	" A 62 N 6	" S 6 N 7	" S 2(22) N 28
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" S 19 N 3	<b>I L R 28 Mad.</b>	959 S 2(16) N 7	" A 49 N 2
<b>I L R 23 Mad.</b>	57 Pre N 9	" S 6 N 7	687 A 15 N 4
49 S 35 N 13	<b>I L R 29 Mad.</b>	<b>I L R 42 Mad.</b>	<b>I L R 59 Mad.</b>
" S 36 N 11	111 S 35 N 12	41 S 35 N 11	268 S 35 N 12
94 A 5 N 16	<b>I L R 30 Mad.</b>	451 Pre N 7	<b>ILR (1937) Mad.</b>
155 S 62 N 3	386 S 35 N 8	<b>I L R 43 Mad.</b>	553 S 2(15) N 6
" S 68 N 2	" S 35 N 13	363 A 15 N 4	" S 2(15) N 11
156n A 5 N 1	" S 35 N 14	" A 57 N 6	" S 6 N 5
157n S 2(22) N 20	<b>I L R 31 Mad.</b>	365 S 2(16) N 31	" S 6 N 7
207 S 2(17) N 4	54 S 2(16) N 32	" S 5 N 5	" A 46 N 3
" A 27 N 1	408 Pre N 16	" S 5 N 7	559 S 2(10) N 11
" A 40 N 7	" S 2(Gen) N 1	" S 6 N 7	" S 2(10) N 12
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" S 17 N 7	" S 2(24) N 4	778 S 35 N 8	841 Pre N 5
319 S 69 N 3	<b>I L R 35 Mad.</b>	<b>I L R 46 Mad.</b>	933 S 35 N 12
<b>I L R 25 Mad.</b>	26 S 2(15) N 15	948 A 1 N 7	<b>ILR (1939) Mad.</b>
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Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.



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The special features of this work are indicated in the Preface.



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" S 36 N 10	" S 2(15) N 11	12 Bom. L. R.	" A 57 N 1
" A 5 N 12	" S 6 N 7	466 S 36 N 6	5 Suth. W. R. (S. C. C. Ref.)
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" S 36 N 6	" S 23 N 5	346 A 1 N 1	11 Suth. W. R.
328 S 35 N 2	" A 1 N 8	9 C. L. R.	151 S 3 N 5
" S 44 N 4	890 A 48 N 4	272 S 17 N 11	553 S 29 N 4
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In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.



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" A 57 N 1	" S 35 N 3	3 M. L. J.	1939 N. L. J.
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24 Suth. W. R. (Civ.)	43 P. L. R.		
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## (V.) PROVINCIAL STAMP MANUALS.

Beng S M = Bengal Stamp Manual. Bihar S M = Bihar Stamp Manual.

C P S M = Central Provinces &amp; Berar Stamp Manual.

Mad S M = Madras Stamp Manual. Pun S M = Punjab Stamp Manual.

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*In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.*



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*Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.*



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- Drawer and drawee, same person S 2 (2 & 3) N 4, 11
  - Drawn in a set A 13 N 4, 5
  - Drawn on person outside British India: S 3 N 15
  - Drawn or made out of British India—Adhesive stamps, use of S 11 N 4
  - Duty payable A 13 and N 2
  - Endorsement, transfer by A 62
  - Essentials of S 2 (2 & 3) N 4
  - Foreign S 3 N 17
  - Time of stamping S 19 and Notes
  - Hundis. *See* *Hundi*.
  - Incidence of stamp duty S 29
  - Informal S 2 (2 & 3) N 11
  - Instruments which are not S 2 (2 & 3) N 11
  - Interest coupons S 2 (2 & 3) N 11
  - Intermediate holder, right to affix stamp S 47 N 4
  - Letter of credit S 2 (2 & 3) N 20; A 37 and N 2
  - Letter of hypothecation accompanying A 40 and N 12
  - Not duly stamped S 35 and N 20
  - Note of protest. *See* *Protest of bill or note*.
  - Offences relating to. *See* *Offences*.
  - Order for payment of money: S 2 (2 & 3) N 4, 12
  - Express order S 2 (2 & 3) N 11, 12
  - Order for payment out of a particular fund S 2 (2 & 3) N 13
  - Order on bank to transfer sum from one account to another S 2 (2 & 3) N 11
  - Original consideration, suit on S 35 N 12
  - Payable at more than one year after date or sight A 13 N 5
  - Payable on demand S 2 (3); S 2 (2 & 3) N 21; A 13 N 3
  - Defined S 2 (3)
  - Drawn in a set S 67 N 2
  - External evidence, admissibility of S 2 (2 & 3) N 22
  - Letters of credit S 2 (3); S 2 (2 & 3) N 20
  - Payable to bearer on demand S 2 (2 & 3) N 21
  - Payable otherwise than on demand—Drawn in a set, failure to stamp duly S 67 and N 1
  - Payable otherwise than on demand but not more than one year after date or sight A 13 N 4
  - Payable to bearer on demand S 2 (2 & 3) N 21
  - Post-dating of S 68 and N 1
  - Receipt forms issued by a bank S 2 (2 & 3) N 11
  - Request for payment of money S 2 (2 & 3) N 11
  - Right of election under S. 17, Negotiable Instruments Act S 6 N 4
  - Samachari Chittis S 2 (2 & 3) N 19
  - Spoiled stamps, allowance for S 49 (c) and N 7
  - Time for payment S 2 (2 & 3) N 4
  - Trader's chits S 2 (2 & 3) N 17
  - Unconditional order S 2 (2 & 3) N 5
  - Written in oriental language S 10 N 14
- Bill of lading**
- Carriage by sea-going vessel S 2 (4) N 1
  - Charter-party, distinguished from A 20 N 2
  - Defined S 2 (4) and N 1
  - Duty payable A 14
  - Executed out of British India A 14 and N 3

**Bill of lading (contd.)**

- Exemptions A 14 and N 2, 3
  - Inland Steamer Company, issued by A 14 N 1
  - Mate's receipt S 2 (4) and N 3
  - Meaning of S 2 (4) N 1; A 14 N 1
  - Nature of S 2 (4) N 1
  - Through bill of lading S 2 (4) N 2; A 14
- Bond**
- Acknowledgment and bond S 2 (5) and N 5, 7; A 1 N 10
  - Acknowledgment attested A 1 N 8
  - Acknowledgment with promise to pay A 1 N 8
  - Acknowledgment with stipulation for interest S 2 (5) N 7
  - Agreement and bond S 2 (5) N 5; A 5 N 6
  - Agreement to advance money S 2 (5) N 5
  - Agreement with penal clause and conditional bond S 2 (5) N 3, 4
  - Amount or value secured A 15 N 5
  - Attestation S 2 (5) N 14
  - Necessary S 2 (5) N 14
  - Whether "required by law to be attested" S 2 (5) N 14
  - Attested agreement S 2 (5) N 5; A 5 N 5
  - Attesting witness S 2 (5) N 14
  - Combination of bond and other instrument A 15 N 6
  - Conditional agreement and conditional bond S 2 (5) N 3, 4
  - Conditional bond S 2 (5) and N 2, 3
  - Definition if exhaustive S 2 (5) N 3
  - Form of document S 2 (5) N 3
  - Court fees Act, bond provided for, by A 15 N 4
  - Covenants in deeds of transfer S 2 (5) N 12
  - Date of payment S 2 (5) N 17
  - Defined S 2 (5) and N 2
  - Duty payable A 15
  - "Not being otherwise provided for" meaning of A 15 N 2, 3
  - Essential elements of S 2 (5) N 2
  - Exchange of goods, agreement for S 2 (5) N 11
  - Exemptions A 15
  - Express obligation to pay S 2 (5) N 5, 7
  - Illustrative cases S 2 (5) N 10
  - Incidence of stamp duty S 29 and N 6
  - Indemnity note S 2 (5) N 9
  - Meaning of S 2 (5) N 2
  - Mortgage combined with bond S 2 (17) N 22
  - Not payable to order or bearer S 2 (5) N 6
  - Order of Court, bond given in pursuance of A 15 N 4
  - Principal and surety executing same instrument at different times S 2 (5) N 15
  - Promissory note and bond S 2 (3) N 6
  - Security bond. *See* *Security bond*
  - Shahjog bundi attested S 2 (5) N 6
  - Simple or single bond S 2 (5) N 2, 5
  - Time-barred debt, promise to pay S 2 (5) N 8
  - Transfer of A 62 N 6
  - Undertaking to deliver grain or other agricultural produce S 2 (5) N 2, 11
  - Valuation for duty A 15 N 5



**Bond (contd.)**

- Valuation for purposes of duty S 2 (5) N 18
- Penalty, stipulation as to, if to be taken in account S 2 (5) N 18

**Bottomry Bond**

- Collateral security, as A 16 N 1
- Duty payable A 16 and N 4
- Incidence of duty S 29
- Nature of A 16 and N 1
- Owner of ship, by A 16 N 1
- Ship registered under Acts specified in S. 3 (2) A 16 N 2
- Validity of A 16 N 1

**British India**

- Bill of exchange drawn on person outside S 3 N 15
- Defined S 1 N 2
- Foreign instrument relating to property in S 3 N 18
- Property outside, instrument relating to S 2 (10) N 5; S 3 N 13, 16

**Broker**—Note or memorandum by. See Note or memorandum by broker or agent.

**Cadjan document**—Endorsement under S. 42 S 42 N 4

**Cancellation of instrument**

- Power-of-attorney, revocation of A 48 N 10
- Residuary article A 17 N 1
- Will, cancellation of A 17 N 2

**Certificate of sale**

- Conveyance, certificate whether S 2 (10) N 17
- Duty payable A 18 and N 1
- Fresh certificate on proper stamp, power to grant A 18 N 4
- Incidence of stamp duty S 29 and N 11
- Incumbrance, property sold subject to S 24 N 7; A 18 N 3
- Meaning of A 18 N 1
- Mistake, omission to duly stamp by S 41 N 2
- Purchase-money, duty payable on A 18 and N 3
- Separate lots, property sold in A 18 N 2
- Spoiled stamps, allowance for A 18 N 5
- Whether an instrument S 2 (14) N 3

**Certificate of shares, scrip or stock** A 19

**Charge** — Further charge, instrument of. See Further charge, instrument of.

**Chargeable** S 2 (6) and N 1

- Change of law, effect S 2 (6) N 1
- Date of execution, material S 2 (6) N 1
- Defined S 2 (6)
- Increase of duty on date of presentation S 2 (6) N 1

**Charter-party**

- Bill of lading, distinguished from A 20 and N 2
- Guarantee for due performance of A 20 N 2
- Meaning of A 20 and N 2

**Cheque**

- Assignment of money, cheque whether S 2 (7) N 1
- Bill of exchange, and cheque S 2 (7) N 1

**Cheque (contd.)**

- Bill of exchange, cheque whether : S 2 (2&3) N 11
- Defined S 2 (7) and N 1
- Essentials of S 2 (7) N 1
- Exempt from duty : S 2 (7) N 1; A 21 (repealed) N 1
- Post-dated S 2 (7) N 4; S 17 N 9
- Transfer by endorsement A 62

**Chief Controlling Revenue-authority**

S 2 (8) (repealed)

- Allowance in case of printed form : S 51 and N 1
- Certificate by Collector under S. 32, control as to S 32 N 2
- Control by S 56 and N 1
- Powers exercised, interference after S 56 N 1
- Decision of Collector under S. 40 (1) (b)—Power to interfere S 40 N 4
- Excess duty charged, refund of: S 45 and N 1, 4
- Financial Commissioner, application for revision to, in Punjab S 56 N 4
- Proceedings under S. 40, power to interfere S 40 N 3, 4

- Reference by S 57 and N 1
- Case coming to notice otherwise than on reference by Collector S 57 N 4
- Case, meaning of S 57 N 3
- Conditions for S 57 N 1, 3
- Discretionary S 57 N 1
- Further particulars S 58
- Instrument not in existence S 57 N 1
- Pending, case if must be S 57 N 1, 3
- Reference to S 40 N 4; S 56 and N 2
- Procedure on S 56
- Refund of penalty by S 45 and N 1
- Application for S 45 and N 1, 3
- Delegation of powers S 45 N 2
- Limitation for application S 45 and N 3

**Classification of duties**

- Ad valorem Pre N 29a
- Fixed Pre N 29a

**Clearance list**

A 20 A (Bom)

**Collecting Government** S 2 (12 A) and N 1

**Collector**

- Accident, mistake or urgent necessity, omission to duly stamp due to, procedure S 41 and N 1
- Adjudication as to stamp duty. See Adjudication as to proper stamp.
- Allowance in case of printed forms: S 51 and N 2
- Amount of penalty S 40 N 2
- Certificate by S 32 and N 1
- Chief Controlling Revenue-authority, power of S 32 N 2
- Effect of S 32 N 1, 2
- Endorsement on instrument S 32 N 1
- Finality of S 32 N 2
- Instrument improperly stamped: S 37 and N 1
- Certificate by, under S. 32 S 35 N 27
- Effect of S 2 (13) and N 1;
- Whether impressed stamp S 49 N 1, 11
- Certificate by, under S. 37 S 37 N 1, 4
- Final, whether S 37 N 5
- Certificate by, under S. 40 (1) (a) S 40 and N 1
- Finality of S 40 N 3; S 56 N 1; S 57 N 3



**Collector (contd.)**

- Certificate by, under S. 42 S 40 N 4;  
S 42 and N 1, 2
- Cadjan document S 42 N 4
- Effect of S 42 N 1
- Finality of S 42 N 2; S 57 N 3
- Certificate by, validity of S 48 A
- Decision under S. 40 (1) (b) S 40 N 4
- Defined S 2 (9)
- Denoting duty S 16 N 5
- Discretion as to amount of penalty S 40 N 2
- Foreign instrument, stamping of S 18 and N 5
- Inspection of registers, books, records, etc. S 73
- Mode of recovery of duty and penalty S 48 and N 1
- Original instrument, return of S 40 N 7
- Instrument impounded by Collector S 40 N 7
- Person from whom penalty and duty to be recovered S 48 N 2
- Powers exercisable, control over S 56 and N 1
- Procedure as to impounded instruments S 40
- Amount of penalty S 40 N 2
- Chief Controlling Revenue-authority, power to interfere S 40 N 3, 4
- Deficit duty and penalty, levy of S 40 N 2
- Determination of duty and penalty S 40 N 2
- Duty levied insufficient S 40 N 2
- Instrument duly stamped S 40 and N 1
- Instrument not chargeable with duty S 40 and N 1
- Instruments which cannot be stamped S 40 N 6
- Original, return of S 40 N 7
- Recovery of duty and penalty S 40 N 5
- From whom to be recovered S 40 N 5; S 48 and N 1
- Mode of S 40 N 5; S 48 and N 1
- Reference by S 56 and N 2
- Discretionary S 56 N 2
- Instrument not in existence S 56 N 3
- Refund of penalty by S 39 and N 1
- Sanction for prosecution. *See* Sanction for prosecution.
- Trial as Magistrate S 70 N 1
- Coloured impressions** S 10 N 5
- Company**
- Banking company S 2 (1) N 2
- Debenture. *See* Debenture.
- Printed forms, allowance for stamps S 51 and Notes
- Shares. *See* Shares.
- Composition-deed**
- Duty payable A 22
- Meaning of A 22 and N 1
- Substance of the transaction A 22 N 1
- Composition or consolidation of duties** S 9
- Power to make rules S 9
- Compounding of offences** S 70 and N 2
- Composition amount, recovery of S 48 N 1; S 70
- Compromise petition** Pre N 41; S 3 N 9; A 5 N 12
- Consideration**
- Apportionment of S 28 and N 1
- Duty to state truly and fully S 27 and N 1
- Instrument to be taken as a whole S 27 N 2

**Consideration (contd.)**

- Kind, consideration in S 27 N 5
- Omission or misstatement of S 27 N 4
- Contract—Correspondence, contract by** S 35 N 25
- Contract for sea-insurance**
- Defined S 2 (20) and N 2
- Distinguished from policy of sea-insurance S 2 (20) N 2
- Illustrative cases S 7 N 3
- Letter of cover S 2 (20) N 2
- Meaning of S 2 (20)
- Merchant Shipping Act, S. 506, contract falling under S 7 N 2
- Oral S 7 N 2
- Sea-policy, contract must be expressed in S 7 and N 2
- Conveyance**
- Act of Parliament effecting transfer of property S 2 (10) N 3
- Agreement and conveyance A 5 N 3
- Agreement to convey S 2 (10) N 12
- Agreement to purchase property subject to mortgage S 2 (10) N 5
- Allotment of shares S 2 (10) N 11, 12
- Amalgamation of one company with another S 2 (10) N 3, 11
- Annuity or periodical payment as consideration S 25 and N 3
- Apportionment of consideration S 28 and N 1
- Article 23 and Art. 62 A 62 N 2
- Benefit of a contract, assignment of S 2 (10) N 9
- Calculation of duty A 23 N 4
- Certificate of sale S 2 (10) N 17
- Collector's power to ascertain value of property A 23 N 5
- Confirmatory letter with reference to mortgage by deposit of title deeds S 2 (10) N 2
- Consideration A 23 N 3
- Consideration as set forth A 23 N 4
- Conveyance for a term S 2 (10) N 4
- Covenants in, duty on S 2 (10) N 18
- Deed of re-conveyance S 2 (10) N 2
- Defined S 2 (10) and N 2, 3
- Duty payable A 23 and N 2
- Surcharge A 23 N 6
- Transfer charged or exempted under Art. 62 A 23 and N 2; A 62 N 2
- English mortgage S 2 (17) N 18
- Exemption A 23 and N 7
- Family arrangement, deed of S 2 (10) N 10
- Good will, sale of S 2 (10) N 7
- Hire purchase agreement S 2 (10) N 12
- Instances of S 2 (10) N 3, 5, 11
- Instrument failing to operate as S 2 (10) N 15
- Instrument of, necessary S 2 (10) N 14
- Lease and sale, distinction S 2 (16) N 6
- Leasehold property, sale of S 25 N 6
- Licence, transfer of S 2 (10) N 5
- Mortgage by conditional sale S 2 (17) N 18
- Mortgagee, sale of mortgaged property to S 24 N 13
- Omission to state consideration A 23 N 5
- One consideration, separate instruments of conveyance S 28



**Conveyance (contd.)**

- Oral transaction S 2 (10) N 16
- Order of Court, instrument executed in pursuance of S 2 (10) N 3
- Past transaction, instrument reciting S 2 (10) N 2, 16
- Patent, agreement to sell share in S 2 (10) N 8
- Property, meaning of S 2 (10) N 5
  - Benefit of a contract S 2 (10) N 9
  - Book-debt S 2 (10) N 6
  - Good-will S 2 (10) N 7
  - Patent S 2 (10) N 8
  - Trade-mark S 2 (10) N 8
- Property outside British India S 2 (10) N 5
- Re-conveyance of mortgaged property A 54 and N 2
- Record of transfer, instrument S 2 (10) N 2
- Sale subject to mortgage or charge S 24 and N 9
  - Mortgage wiped out by operation of law S 24 N 10
  - Part of mortgaged property, transfer of S 24 N 11
  - Vendor agreeing to pay off mortgage: S 24 N 9
- Sale with clause for repurchase S 2 (17) N 18
- Several instruments for single transaction. See Several instruments for single transaction.
- Several properties sold for single consideration A 23 N 4
- Share in partnership business, transfer of S 2 (10) N 3, 19
- Shares, conveyance in consideration of: S 21 N 3
- Shares, exchange of S 2 (10) N 11
- Shares, issue of S 2 (10) N 11
- Ship, sale of S 3 and N 26
- Sub-purchaser, conveyance in favour of N 28 and N 2, 3
- Substance of instrument to be considered S 2 (10) N 2, 3
- Test to determine S 2 (10) N 2
- Trade-mark, agreement to sell S 2 (10) N 8
- Transaction effected without instrument S 2 (10) N 14

**Copy or extract**

- Certified copy A 24 N 1
- Court-fees, copy chargeable with A 24 N 1
- Duty payable A 24
- Exemption A 24 and N 5 to 7
- Public officer A 24 N 2
- Register relating to dissolution of marriages, copy of A 24 N 6
- Uncertified copy for private use A 24 N 3
- When chargeable to duty A 24 N 1

**Corporation**

- Penal liability of S 62 N 6
- Printed forms, allowance for stamps S 51 and Notes

**Correction of an instrument** A 25A (UP)**Correspondence.** See (1) Agreement ; (2) Contract ; (3) Lease.**Costs**

- Costs awarded under S. 148, Cr. P. C. S 44 N 6
- Party succeeding on stamp objection S 35 N 30
- Penalty and duty paid, inclusion of S 44 N 4

**Counterpart of duplicate**

- Duty payable S 6A; A 25 and N 1
- Lease, counterpart of S 2 (16) N 30
  - Incidence of stamp duty S 29
- Lease to cultivator for cultivation, counterpart of A 25 and N 2
- Marupattam A 25 N 1
- Meaning of S 2 (16) N 30; S 25 N 1

**Court-fee stamps** S 10 N 15

- Saving clause as to S 77
- Wrong description, stamp of S 37 N 3; S 52 N 2

**Crop. mortgage of.** See Mortgage of crop,**Customs bond** A 26 and N 1

- Incidence of stamp duty S 29

**Debenture**

- Characteristics of A 27 N 1
- Duty payable A 27
- Exemption A 27 N 4
- Illustrative cases A 27 N 1
- Incidence of stamp duty S 29
- Interest coupons A 27
- Interest, not to be taken in account in calculating duty A 27 and N 3
- Local authority, loan raised by S 8
- Marketable security S 2 (16A) N 2 ; A 27 N 2
- Meaning of A 27 N 1
- Promissory note and debenture S 2 (22) N 14
- Renewal of
  - Allowance for stamps S 55 and N 1
  - Cancellation of old debenture S 55 and N 2
  - Limitation for allowance of stamps S 55
  - Meaning of S 55
- Transfer by endorsement—Adhesive stamps, use of S 11 and N 7
- Transfer of A 62 and N 5
- Transfer subject to payment of S 24 N 5

**Debt**

- Assignment of debt
  - Applicability of S. 26 S 26 N 8
  - Conveyance, assignment whether: S 2(10) N 6
  - Distinguished from order for payment of money S 2 (2 & 3) N 14
  - Power-of-attorney to recover debt S 2(21) N 2
  - Valuation for duty S 26 N 8
- Assignment of debt and order for payment, distinction S 2 (2 & 3) N 14
- Book-debt S 2 (10) N 6
- Future S 2(17) N 10
- Satisfaction or discharge of S 2(23) N 17
- Acknowledgment of
  - Receipt of movable property for S 2(23) N 16
- Time-barred debt, promise to pay S 2 (22) N 4; A 5 N 16
- Transfer in consideration of S 24 and N 3

**Declaration as to duty and penalty**

- Collector, application by S 61 N 7
- Notice of S 61 N 7
- Courts empowered to make S 61 N 5
- Criminal Court admission of instrument by S 61 N 3
- Discretionary S 61 N 8

*In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.*



**Declaration as to duty and penalty (contd.)**

- Express order as to admission of instrument S 61 N 4
- Finality of S 61 N 10
- Implied order as to admission of instrument S 61 N 4
- Instrument not admissible on payment of duty or penalty S 61 N 2
- Levy of duty and penalty S 61 N 9
- Object of S 61 N 1
- Penalty, determination of S 61 N 9
- Power of revision S 61 N 1
- Procedure S 61 and N 1
- Prosecution by Collector after S 61 N 11
- When can be made S 61 N 1
- Whether affects order of admission S 61 N 12

**Decree**

- Consent decree creating charge A 40 N 2a
- Whether an instrument S 2 (14) N 6

**Deficit duty and penalty.** See Instrument not duly stamped.

**Definitions**

S 2

- Definitions in Acts in pari materia, use of S 2 (Gen) N 1
- Definition in General Clauses Act, use of S 2 (Gen) N 1
- Enumerative S 2 (Gen) N 2
- Exhaustive S 2 (Gen) N 2
- “Means and includes” S 2 (Gen) N 2
- Object of definition clause S 2 (Gen) N 1

**Delegations of powers**

S 76 A

**Delivery order**

- Document of title A 28 N 1
- Duty payable A 28 and N 1
- Meaning of A 28 and N 1
- Servant, order to A 28 N 1
- Warrant for goods, distinguished from A 28 N 1

**Denoting duty**

S 16 and N 3

- Collector S 16 N 5
- Denoting stamp S 16 N 6
- English law S 16 N 2
- Instruments falling under S. 16 S 16 N 4
- Manner of S 16 N 6

**Deposit — Loan and deposit, distinction**

S 2 (1) N 4

**Deposit of title-deeds, agreement relating to**

A 6 and N 2

- Deposit A 6 N 2
- Equitable mortgage A 6 N 2
- Existing or future debt A 6 N 3a
- Incidence of duty S 29

**Description of stamps**

S 10 N 5

- Wrong description, use of stamps of S 2 (11) N 6

**Dissolution of partnership**

A 46 and N 2

- Combination of instrument of dissolution and other instrument A 46 N 3
- Instrument of A 46 and N 2
- Modes of A 46 N 2
- Partial A 46 N 2
- Past transaction, instrument reciting A 46 N 2

**Distinct matters, instrument comprising**

S 5

- Aggregate duty payable S 5
- Agreement for sale S 5 N 5
- Ancillary matters S 5 N 4
- Bought and sold notes S 5 N 5
- Combination of bond and other instrument A 15 N 6
- Covenants in a conveyance S 2 (10) N 18; S 5 N 5
- Covenants in deeds of transfer S 2 (5) N 12; S 5 N 4
- Deed of apprenticeship S 5 N 5
- Deed of conveyance S 2 (10) N 18; S 5 N 5
- Distinct matters S 5 N 5
- Illustrative cases S 5 N 4, 5
- Meaning of S 5 N 4
- Distinct transactions S 5 N 4
- Duty paid sufficient for one matter only S 5 N 11
- English law S 5 N 2
- Incidental or accessory covenants in a deed of conveyance S 2 (10) N 18
- Lease and mortgage in same deed S 2 (16) N 8
- Lease-deed S 5 N 7
- Matter implied by law expressly stated S 5 N 4
- Mortgage-deed S 5 N 5
- Penal clause, whether distinct matter S 5 N 6
- Principal and surety, instrument by S 5 N 9
- Promissory note S 5 N 5
- Sale of several properties for a single consideration A 23 N 4
- S. 4 and S. 5 S 5 N 3
- S. 5 and S. 14 S 5 N 3
- Several parties, instrument executed by S 5 N 8
- Several properties, instrument relating to S 5 N 10
- Test S 5 N 4
- Trust deed S 5 N 5

**Divorce, instrument of**

A 29 and N 2

- Farigh-khat A 29 N 2
- Sod-chitti A 29 N 2
- Talaknama A 29 N 2

**Document**

S 2 (14) N 1

**Dower, deed of**

S 2 (24) N 5; A 58 and N 2, 9

**Duly stamped**

S 2 (11) and N 2

- Cancellation of adhesive stamps S 2 (11) N 4
- Date of execution, material S 2 (11) N 2
- Defined S 2 (11)
- Distinct matters, duty paid sufficient for one matter only S 5 N 11
- Duty payable, determination of S 35 N 4
- Endorsement by stamp vendor S 2 (11) N 5
- Illustrative cases S 2 (11) N 7
- Instrument having stamps of wrong description S 37
- Instrument not duly stamped—Effect S 3 N 22
- Law in force at date of execution, applicable S 2 (11) N 2
- Lost instrument, presumption in case of S 2 (11) N 12
- Meaning of S 2 (11) and N 2, S 33 N 5; S 35 N 3
- Non-compliance with provisions as to time of stamping S 17 N 10

*In the foot-notes to the Commentary † indicates a case which is most appropriate for the proposition.*



**Duly stamped (contd.)**

- Several sheets, breach of rules as to use of S 2 (11) N 9
- Stamps of wrong description, use of: S 2 (11) N 6
- Sufficiency of stamp, presumption as to S 2 (11) N 13
- Time of stamping, breach of rules as to S 2 (11) N 8

**Endorsement, transfer by.** See Transfer by endorsement.

**Entry as an advocate, vakil or attorney**

- A 30 and N 3
- Adhesive stamps, use of S 11 and N 5
- Exemption A 30 N 4
- Mukhtar, certificate of A 30 N 3
- Pleader, certificate of A 30 N 3
- Revenue agent, certificate of A 30 N 3
- Evasion of stamp duty** Pre N 34
- Absence of instrument Pre N 34; S 2 (10) N 14
- Gift by way of trust A 64 N 2
- Transaction effected without instrument S 2 (10) N 14

**Evidence**—Instrument not duly stamped.  
See Instrument not duly stamped.

**Exchange of property**

- Defined A 31 N 1
- Duty payable A 31 and N 1
- Government, exchange of land with S 3 N 25; S 29 N 10
- Incidence of stamp duty S 29 and N 10
- Instrument executed by one party only A 31 N 1
- Shares, exchange of S 2 (10) N 11; A 31 N 2
- Transfer of one article for another plus money A 31 N 1

**Executed**

S 2 (12)

**Execution of an instrument**

S 2 (12)

- Delivery of signed and stamped blank paper S 35 N 28
- Executant S 2 (12) N 3
- 'Executed,' meaning of S 2 (12) and N 1, 2
- Illiterate person, instrument by S 2 (12) N 7
- Meaning of S 2 (12) and N 1, 2; S 17 N 6
- Partial execution S 2 (12) N 4, 8
- Place of signature S 2 (12) N 4
- Several persons, instrument by S 2 (12) N 8
- Signature. See Signature.
- Unsigned document, effect of S 2 (12) N 1, 9

**Exemption from stamp duty**

S 3 N 10

- Construction, rule of Pre N 16; S 3 N 12
- Government, instruments by or in favour of S 3 N 25
- Local authority, loan by S 8
- Onus S 3 N 11
- Receipts exempted S 30 N 5
- Ship or vessel, instrument of sale, mortgage or other disposition S 3 N 26

**Facts affecting duty**

- Admission of collateral evidence S 27 N 2
- Collector, power to determine amount of consideration or value of property S 64 N 5

**Facts affecting duty (contd.)**

- Duty to state truly and fully S 27 and N 1
- Extrinsic evidence, admissibility of S 3 N 12; S 27 N 2
- Mode of determining S 27 N 2
- Sale subject to mortgage or charge S 27 N 1
- Substance of transaction S 3 N 12
- Value of property S 27 N 1

**Family arrangement**

S 2 (10) N 10

**Fixed duty**

Pre N 29a

**Foreign currency—Conversion of**

S 20

**Foreign instruments**

- Bill of exchange or promissory note S 3 N 17
- Adhesive stamps, use of S 11 N 4
- Cancellation of adhesive stamps S 12 N 2
- Evidence as to S 19 N 6
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*Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.*



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- Maxims**
- Certum est quod certum reddi potest* (That is certain which is capable of being made certain) S 2(17) N 14
  - Nova constitutio futuris formam imponere debet non praeteritis* (A new enactment should affect future and not past times) Pre N 15
  - Specialia generalibus derogant* (Things special take from things general) Pre N 13; S 2(5) N 6
  - Ut res magis valeat quam pereat* (That an act may avail rather than perish) Pre N 17
- Memorandum of agreement**
- See also Agreement.
  - Duty payable A 5
  - Meaning of. A 5 N 1
- Memorandum of Association of a Company**
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**Mistake**

- Insufficient stamp due to S 26 N 11
- Omission to duly stamp by
  - Excepted instruments S 41 N 3
  - Limitation for due stamping S 41
  - Procedure for due stamping S 41 and N 1
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**Misused stamps, allowance for**

- Court-fee stamps, use for S 52 N 2
- How to be made S 53 and N 1
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**Money—Meaning of S 2(23) N 11; S 30 N 9****Mortgage-deed**

- Additional or substituted security, mortgage by way of A 40 and N 11
  - Substituted security, meaning of A 40 N 11
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- Agreement to execute mortgage S 2(17) N 4, 6
- Amount secured A 40 N 8
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- Balance of a running account, mortgage to secure S 26 N 6
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- Compromise-petition creating right in property S 2 (17) N 7
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- Creation of right in regard to certain property, necessity of S 2 (17) N 4
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- Definition S 2 (17) and N 2
- Due accounting of money or property received by virtue of an office, mortgage to secure A 57 and N 2
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- English mortgage S 2 (17) N 18
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- Exemption A 40
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- Further charge, deed of S 2 (17) N 17
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- Future property, mortgage of S 2 (17) N 15
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**Mortgage-deed (contd.)**

- Mortgage by deposit of title-deeds S 2 (17) N 5; A 6 N 2
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  - Mortgage combined with bond S 2 (17) N 22
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  - Movables, mortgage of A 40 N 2
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    - Pledge or pawn, distinguished from A 40 N 2
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  - Property, meaning of S 2 (17) N 13a
  - Sale subject to S 24 and N 9, 10
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  - Several instruments for single transaction.
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  - Ship, mortgage of S 3 and N 26
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  - Trust and mortgage S 2 (17) N 19
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- Attested A 41 N 3
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  - Loan re-payable more than eighteen months after date of instrument A 41 N 4
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- Mortgagee, sale to S 24 N 13
  - Part of, sale of S 24 N 11
- Moveable property**
- Defined S 2 (10) N 5
  - Mortgage of A 40 N 2
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- Adhesive stamps, use of S 11 and N 6
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  - Broker's notes A 43 N 3
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- Admission of instrument in evidence, objection after S 36 and N 1, 3



**Objection as to stamp (contd.)**

- Agreement not to stamp S 29 N 4 ; S 35 N 6
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**Offences**

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  - Scribe, whether signs otherwise than as a witness S 62 N 14
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  - Person employed or concerned in the preparation of instrument, liability of S 64 and N 3
  - Sanction for prosecution, Collector whether must proceed first under Ss. 40 and 43 S 64 N 6
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  - Amount or value capable of ascertainment—
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*In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.*



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- Co-owners S 2(15) N 3
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- Agreement not to stamp S 29 N 4
- Amount, law in force on date of presentation S 2 (6) N 1
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*In the foot-notes to the Commentary † indicates a case which is most appropriate for the proposition.*



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*Topical Index and Synopsis for each Section show where exactly to look for the point required.*



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*Remarks in foot-notes amplify principles in the Commentary and state the special features of the case.*



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*Any case in the "Table of Cases" will show where to get the entire case-law on the point.*



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—Mark, affixing of	S 2 (12) N 7		—Foreign stamp laws	S 17 N 4; S 19 N 5	
—Receipt, on	S 2 (23) N 21		—History of stamp legislation	Pre N 16a	
—Sign, meaning of	S 2 (12) N 4		—'May' meaning of	S 11 N 2	
—Thumb mark, affixing of	S 2 (12) N 6		—Registration Act, whether in <i>pari materia</i>		Pre N 39
<b>Soldier—Defined</b>		S 2 (25)	—Retrospective operation		Pre N 15
<b>Spoiled stamps, allowance for</b>			—Sale of translations	S 78	
—Application for	S 49 N 3 to 5		—Schedule, amendments in	Sch (Gen)	
—Bill of exchange, in case of	S 49 (c) and N 7		—Schedule, if exhaustive	S 3 N 3	
—Certificate by Collector under S. 32	S 32 N 5;		—Schedule, scheme of	Sch (Gen)	
	S 49 and N 1, 11		—Scheduled Districts, applicability to	S 1 N 2	
—Certificate of sale, stamp inadvertently spoiled			—Scope and object of	Pre N 20	
	A 18 N 5		—Substantive provision of law in	S 7 N 2	
—Death of intended executant	S 49 (d)		—Title	S 1	
—Discretion of Collector	S 49 N 1a		<b>Stamp duty</b>		
—Disposal of spoiled stamps	S 49 N 12		—Act applicable in determining	Pre N 38	
—District Collector, application to	S 49 N 4		—Ad valorem	Pre N 29a	
—Enquiry by Collector	S 49 N 2		—Arrear of revenue, recoverable as	S 48 and N 1	
—Executed instrument, in case of	S 49		—Basis of liability	Pre N 26	
—Fresh stamps, receipt if necessary	S 30 N 6		—By whom payable. See Incidence of stamp duty.		
—How to be made	S 53 and N 1		—Calculation of ad valorem duty	Pre N 30	
—Inadvertently and undesignedly spoiled			—Classification of duties	Pre N 29a	
	S 49 (a) and N 6		—Description and use of stamps	S 10 N 5, 7, 8	
—Instrument found unfit for original purpose			—Evasion of	Pre N 34	
	S 49 (d)		—Expenses as to stamp, recovery of	S 29 N 15	
—Instrument inadvertently and undesignedly spoiled	S 49 (d)		—Fixed duty	Pre N 29a	
—Instrument insufficiently stamped			—Foreign instruments, manner of stamping		S 18 N 5
	S 49 (d) and N 9a		—From whom can be recovered	S 48 N 2	
—Instrument not signed or executed	S 49 (b)		—How to be paid	S 10 and Notes	
—Limitation	S 50 and N 1		—Mode of recovery	S 48 and N 1	
—Extension of period	S 50 N 2		—Paid by innocent party, right to recover		S 44 and N 2, 4
—Refusal to accept office under the instrument			—Past transaction, instrument reciting	Pre N 26	
	S 49 (d)		—Payable on instrument and not on transaction		Pre N 26
—Refusal to act under the instrument	S 49 (d)		—Payment in cash	S 10 N 3	
—Refusal to advance money	S 49 (d) and N 9		—Payment to be indicated on instrument:	S 10 N 4	
—Refusal to execute	S 49 (d)		—Postage stamps, use of	S 10 N 9	
—Registered instruments	S 49 N 10		—Presumption as to	S 12 N 10	
—Sub-clauses in S. 49 (d) whether mutually destructive	S 49 N 8		—Presumption as to sufficiency of	Pre N 35	
—Transaction effected by some other instrument			—Several instruments, transaction effected by		Pre N 26
	S 49 (d) and N 9		—Several sheets of stamp paper, use of	S 10 N 16	
—Unfit for use, stamp rendered	S 49 (a) and N 6		—Substance of transaction, to be looked to		Pre N 26
—Void, instrument found to be	S 49 (d)		—Sufficiency of, presumption as to	S 2 (11) N 13	
—Want of execution by material party	S 49 (d)		—Suit against Government for refund	S 57 N 1	
—When may be made	S 49		—Surcharge	S 3 N 27	
—Who can apply	S 49 N 3		—Transaction effected without instrument		Pre N 34
<b>Stamp Act</b>			—Transaction, not payable on		Pre N 26
—Act applicable in determining duty or penalty		Pre N 38			



- Stamp Rules**
- Stamps**
- Court-fee stamps, use of S 37 N 3
  - Judicial Pre N 41
  - Non-judicial Pre N 41
  - Use of, limitation for S 54 N 3
  - Wrong description, instrument bearing stamps of S 37
- Stamps not required for use, allowance for**
- Deduction to be made S 54 N 2
  - Limitation S 54 and N 1
  - Stamp vendor, allowance to S 54 and N 4
  - Value, refund of S 54 and N 1
- Stamp vendor**
- Endorsement by, absence of S 2 (11) N 5
  - Stamps not required for use, allowance for S 54 and N 4
- Stock**
- Certificate of stock A 19 N 1
  - Meaning of S 21 N 2
  - Shares and stock, distinction A 19 N 3
  - Valuation for duty S 21
- Sub-lease. See Lease.**
- Surety. See (1) Bond ; (2) Mortgage-deed.**
- Surrender of lease**
- Duty payable A 61 and N 1
  - Exemption A 61 and N 2
  - Express A 61 N 1
  - Meaning of A 61 N 1
  - Perpetual lease A 61 N 1
  - Release and surrender A 61 N 1
- Time of stamping**
- Before or at the time of execution S 17 N 7
  - Breach of rules as to S 2 (11) N 8
  - Evidence as to S 17 N 11
  - Foreign bill of exchange or promissory note S 19 and Notes
  - Foreign instruments S 18 and Notes
  - Failure to stamp within time S 18 N 4
  - Three months after receipt in British India S 18 N 3, 4
  - Instruments executed in British India S 17 and N 2, 4
  - Non compliance with provision as to S 17 N 10
  - Payment, stamping at the time of S 17 N 8
  - Proxy A 52 N 3
  - Sufficiency of stamp affixed S 17 N 5
- Trade mark**
- Agreement to sell S 2 (10) N 8
  - Whether property S 2 (10) N 8
- Transfer**
- Administrator-General, transfer to A 62 and N 7
  - Art. 23 and Art. 62 A 62 N 2
  - Art. 33 and Art. 62 A 62 N 3
  - Bond, transfer of A 62 N 6
  - Debentures, transfer of A 62 and N 5
- Transfer (contd.)**
- Endorsement, transfer by.  
See Transfer by endorsement.
  - Kanom interest, transfer of A 62 N 6
  - Policy of insurance A 62 N 6
  - Shares, transfer of A 62 and N 4
  - Trustee, transfer by, to another trustee A 62 and N 8
  - Trustee, transfer by, to beneficiary A 62 and N 8
- Transfer by endorsement** A 62 and N 10
- Bill of exchange A 62
  - Cheque A 62
  - Policy of insurance A 62 and N 6, 12
  - Promissory note A 62 and N 11
- Transfer of debentures** A 62 and N 5
- Incidence of stamp duty S 29
  - Local authority, debenture issued by A 62 N 5
  - Payable to bearer, debenture A 62 N 5
- Transfer of lease** A 62 N 9; A 63
- Applicability of S. 25 to S 25 N 5
  - Calculation of duty A 63 N 3
  - Exemption A 63 and N 4
  - Leasehold property, transfer of S 24 N 6
  - Under-lease, distinguished from A 63 N 2
- Transfer of shares** A 62 and N 4
- Calculation of duty A 62 N 4
  - Incidence of stamp duty S 29
  - Partition, transfer of shares in A 62 N 4
  - Refusal to register A 62 N 4
- Transfer subject to payment of money or stock** S 24
- 'Contingently' S 24 N 4
  - Transfer by one company to another subject to payment of debentures S 24 N 5
- Trust**
- Agreement and declaration of trust A 5 N 3
  - Creation of A 64 N 2
  - Declaration of A 64 and N 2
  - Defined A 64 N 2
  - Gift, by way of A 64 N 2
  - Mortgage and trust S 2(17) N 19
  - Revocation of A 64 and N 3
- Urgent necessity, omission to duly stamp due to**
- Excepted instruments S 41 N 3
  - Limitation for due stamping S 41
  - Procedure for due stamping S 41 and N 1
- Vakalatnama or mukhtyarnama** S 2(21) N 3; A 48 N 1
- Vakil —Entry as.**
- See Entry as an advocate, vakil or attorney.
- Valuation for duty**
- Amount or value of subject-matter incapable of ascertainment S 26 and N 2
  - Annuity, valuation of S 25 and N 1, 7, 8, 9
  - Award A 12 N 5
  - Bond, valuation of S 2(5) N 18



**Valuation for duty (contd.)**

- Current rate of exchange or average price stated in the instrument S 22 and N 1
- Debt, transfer of property in consideration of S 24 and N 3
- Foreign currency, amount expressed in S 20 and N 1
- Interest, instrument reserving S 23 and Notes
- Lease of mine S 26 and N 5
- Marketable security S 21
- Optional stamp S 26 and Notes
- Penalty, stipulation as to, if to be taken in account S 2(5) N 18
- Periodical payments, valuation of S 25 and N 1, 7, 8, 9
- Shares S 21 N 3
- Stock S 21
- Transfer of property subject to change or mortgage S 24 and N 9, 10, 11, 13
- Transfer of property subject to payment of money S 24 and N 4, 5, 6

**Vessel**

- Defined S 2(20) N 4
- Sale or mortgage of S 3 and N 26

**Warrant for goods** A 65 and N 1

**Will**

- Authority to adopt contained in A 3 and N 2
- Cancellation of A 17 N 2
- Exempt from stamp-duty S 3 N 8
- Gift, distinguished from A 33 N 3
- Settlement and will A 58 N 4
- Stamp duty, not liable to Pre N 23

**Words and phrases**

- Butwara S 2(15) N 14
- Doul darkhast S 2(16) N 26
- Dowl fehrist S 3 N 9
- Ijara S 2(16) N 25
- Includes S 2 (Gen) N 2
- Kabuliyat S 2(16) N 24
- Marupattam S 2(16) N 31
- “May” Pre N 9a; S 11 N 2; S 49 N 1a
- Means S 2 (Gen) N 2
- Means and includes S 2 (Gen) N 2
- Patta S 2 (16) N 23
- Ship S 2 (20) N 3
- Vessel S 2(20) N 4

**Wrong description, stamps of.**

- See also* Instrument improperly stamped.
- Court-fee stamps S 52 N 2
- Illustrative cases S 37 N 3

*In the foot-notes to the Commentary \* indicates either a leading case or a case giving fuller reasons.*



[illegible]



# SUPPLEMENT

## THE INDIAN STAMP ACT (II of 1899)

[ LAW HEREIN STATED IS AS ON 30.6.1955. ]

\* INDICATES THAT CITATION OF NEW CASE BEGINS

Page lxxiii.—In the Chronological Table of Regulations and Acts affecting Stamp duties *add* the following:—

- (i) After the entry, 1947/C. P. & Berar III C. P. & Berar Finance (Annual) Act, 1947/ceased to be in force

*Add* "1947—Orissa Act XXIII—Orissa Stamp (Surcharge Amendment) Act, 1947—"

and on Page lxxiv.—(ii) After the entry 1950—Mad. Act, XXV . . . .

*Add*, "1951—Orissa Act XXVIII—Orissa Stamp (Surcharge Amendment) (Amendment) Act, 1951—23.8.51.

1951—Pepsu Act XVII—Pepsu Stamp (Amendment) Act, 2008—7.10.51.

1952—Act LXXII—Mysore High Court (Extension of Jurisdiction to Coorg) Act, 1952—1.4.1953.

1952—Rajasthan Act VII—Rajasthan Stamp Law (Adaptation) Act, 1952 15.5.1952.

1952—U. P. Act XXVIII—Uttar Pradesh Stamp (Amendment) Act, 1952—1.11.52.

1953—Orissa Act VII—Orissa Stamp (Surcharge Amendment) (Amendment) Act, 1953—Came into force on 22.4.53.

1953—Rajasthan Act XVII—Rajasthan Stamp Law (Adaptation) Amendment Act, 1952—Came into force on 10.10.1953.

1953—Rajasthan Act XXVI—Rajasthan Stamp Law (Adaptation) Amendment Act, 1953—Came into force on 2.1.1954."

1954—Pepsu Act XIV—Pepsu Stamp (Amendment) Act, 1954—31.8.1954.

1955—Madras Act XII—Presidency Small Cause Courts (Madras Amendment) Act, 1955—1.7.1955.

Stamp Act (Supp.) D.F. 1

### PREAMBLE

At the bottom of page 1, to the list under foot-note a, after the entry Himachal Pradesh *add* the following:—

"States merged in the Bombay State, *see* Bombay Merged States (Laws) Act, 1950 (4 of 1950).

States merged in Madhya Pradesh, *see* Madhya Pradesh Merged States Laws (State) Act (12 of 1950).

States merged in the State of Madras, *see* Madras Merged States (Laws) Act, 1949 (35 of 1949).

States merged in the State of Orissa, *see* Orissa Merged States (Laws) Act, 1950 (4 of 1950).

States merged in the State of Punjab, *see* Punjab Merged States (Laws) Act, 1950 (5 of 1950).

States merged in Uttar Pradesh, *see* Uttar Pradesh Merged States (Application of Laws) Act, 1950 (8 of 1950)."

### Provincial Amendment

#### Rajasthan

The whole of the Preamble shall be deemed to be *omitted*.

—*Omitted* by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952 (3.3 (i) and First Schedule) [15.5.52].

#### Note 1

Add in the Foot Note indicated :

1 1955 N U C (Mad) 1569 (A I R V 42) (DB), *Sri Kanyakaparameswari Ginning and Groundnut Oil Mill Contractors Co. v. State of Madras*. (It is not permissible to refer to any policy underlying an Act to construe the provisions of a specific section of a fiscal enactment.)

Add as a separate para at the end of the Note:

[Pt. 23] Where a statute gives a definition for an instrument, that definition cannot be controlled by the meaning commonly attributed to such instrument or by the meaning attributed to it by another statute. No extrinsic evidence is admissible to show that the word has a meaning other than what is defined in the Act under consideration. 1955 N U C (Cal) 820 (AIR V 42) *Upendra Nath v. Anath Chandra*.



## Note 16

Add in the Foot Notes indicated :

1. 1952 Nag 378 (A I R V 39 P 11) : ILR (1953) Nag 332 (DB), *Shriram Gulabdas v. Board of Revenue*. (The rule that a fiscal statute must be construed strictly means only this much that if the words construed reasonably create a liability it is not for the Court to determine the wisdom of the enactment ; but if the words do not indicate the liability of the subject, the tax must be disallowed. This does not mean that the words of the Act must be strained one way or the other either to create a liability or to furnish a chance of escape or the means of evading the tax. 1950 Nag 169 (AIR V 37 C 49) : ILR (1950) Nag 403 (FB), *Empress Mills v. Wardha Municipality, Foll.*) \* 1952 Hyd 191 (A I R V 39 P 3) : I L R (1952) Hyd 757 (DB), *Sharfaji Rao v. Commissioner of Sales Tax*, \* 1946-52 I D 696 (Cal), *Kali Prasanna Saha v. Province of Bengal*.
  2. 1952 Hyd 191 (AIR V 39 P 3) : I L R (1952) Hyd 757 (DB), *Sharfaji Rao v. Commissioner of Sales Tax* \* 1952 Nag 378 (AIR V 39 P 11) : ILR (1953) Nag 332 (DB), *Shriram Gulabdas v. Board of Revenue*.
  3. 1955 N U C (Mad) 1569 (A I R V 42) (DB), *Sri Kanyakaparameswari Ginning & Groundnut Oil Mill Contractors Co v. State of Madras*. (At the same time, the Court cannot look for any ambiguity if there is none.) \* 1955 N U C (Cal) 820 (A I R V 2), *Upendra Nath v. Ananth Chandra*. \* 1955 N U C (Mad) 698 (A I R V 42), *State of Madras v. Hajee M.S.A. Meeran Sahile Co.* \* 1952 Nag 378 (A I R V 39 P 11) : I L R (1953) Nag 332 (DB), *Shriram Gulabdas v. Board of Revenue*. \* 1946-52 I D 2696 (Cal), *Kali Prasanna Saha v. Province of Bengal* (State is not to get any special advantage unless such provisions are clear and unambiguous.)
  4. 1952 Bom 199 (A I R V 39 P 3) : I L R (1952) Bom 881 (SB), *In re, Indian Stamp Act II of 1899*. (A fiscal statute should be given a construction which prevents hardship to the subject and which does not compel the subject to pay a duty twice over. The stamp authorities are only concerned with the collection of fiscal duty ; and if two documents are executed, and between the two all the duty that the subject is liable to pay has been paid to the fiscal authorities, then the fiscal authorities are not concerned as to whether a particular duty should have been paid on the second document. The proviso to Art. 35 is intended to give effect to this very position.)
- On page 17 give pt. (6a) at the end of the sentence : ' Thus in construing fiscal statutes . . . . . should not be considered.' "
- 6a. 1955 N U C (Mad) 1569 (AIR V 42) (DB), *Sri Kanyakaparameswari Ginning and Groundnut Oil Mill Contractors Co. v. State of Madras*. (It is not permissible to refer to any policy underlying an Act to construe the provisions of a specific section of a fiscal enactment.)
13. 1952 Hyd 191 (A I R V 39 P 3) : I L R (1952) Hyd 757 (DB), *Sharfaji Rao v. Commr. of Sales Tax*. (Exemptions from tax also must be strictly construed and limited to the exemption itself.)

Add after Pt. 2 :

[Pt. 2a] The section of a taxing statute should not be pressed against the taxpayer beyond the plain intendment and the definite purpose evidenced by the language of the Legislature. The language ought in no case to be strained and a wider meaning may have to be rejected in preference to a narrower one, to avoid exceeding the intention of the Legislature. 1952 M I D 11870 (Cal), *Angus Co. Ltd. v. Municipal Commr.*

Add after Pt. 13 :

[Pt. 14] It is true that the principle of necessary intendment should not be ordinarily extended to taxing statutes and where the question only is whether a particular item of property has or has not been taxed, the Act must expressly and unequivocally supply the answer. Where, however, the vires of the statute itself is being assailed and it is said that the statute is beyond the legislative competence of the State, the rules framed under the statute can be certainly called in aid in order to understand the scheme and purpose of the legislation. 1952 Pat 359 (A I R V 39, P 15) : 31 Pat 493 (SB), *Atma Ram v. State of Bihar*.

[Pt. 15] Taxing statutes imposing tax on subjects divisible in their nature which do not exclude in express terms subjects exempted by the Constitution, should not, for that reason be declared wholly ultra vires and void, for, in such cases, it is always feasible to separate taxes levied on authorised subjects from those levied on exempted subjects and to exclude the latter from the assessment of the tax. In such cases the statute itself should be allowed to stand, the taxing authority being prevented by injunction from imposing the tax on subjects exempted by the Constitution. 1953 S C 252 (A I R V 40 C 62 P 30-31) : 1953 S C R 1069 (SC) *State of Bombay v. United motor Ltd.* (1950 S C 124 (A I R V 37 C 7) = 1950 S C R 594 = 51 Cri L Jour 1514 (S C) *Romesh Thappar v. State of Madras* and (1920) 256 U S 642 : 65 Law Ed 1139, *Bowman v. Continental Oil Co.*, Rel. on—Per Majority : Bose J., dissenting.)

## Note 17a

Add in the beginning of the note :

[Pt. 1a] It is the duty of the Court to notice and decide stamp objections where they are brought to the notice of the Court.



1955 N U C (Cal.) 820 [A I R V 42]  
*Upendra Nath v. Anath Chandra.*

Add at the end of the note :

[Pt 2] The Court ordinarily looks with disfavour on a stamp objection, taken by counsel, when such objection does not invalidate the document entirely 1955 N U C (Cal.) 820 [A I R V 42]. *Upendra Nath v. Anath Chandra.*

## SECTION 1

### Provincial Amendments

After the entry under Orissa, insert the following :—

#### Pepsu

By the Pepsu Stamp (Amendment) Act XVII of 2008.

After the entry under Punjab, insert the following :—

#### Rajasthan

By the Rajasthan Stamp Law (Adaptation) Act, VII of 1952. Sections 2, 3, 4, 5, 6 and 7 of the Rajasthan Act VII of 1952 are as follows :—

2. *Application of Indian Act*—Subject to the other provisions of this Act, the Indian Stamp Act, 1899 (II of 1899) of the Central Legislature as amended from time to time, hereinafter referred to as the Indian Act, shall apply to the whole of Rajasthan upon the issue of a notification, under sub-section (3) of section 1.

3. *Adaptations* — For the purposes of section 2—

(i) the provisions of the Indian Act specified in the First Schedule to this Act shall be deemed to be omitted to the extent stated in column 2 thereof,

(ii) references in the Indian Act to any Government or to the High Court or to any other Court, public office or authority or to Official Gazette, shall be construed as references respectively to the Government of Rajasthan or to the High Court of Judicature for Rajasthan or to such Court, public office or authority in and of Rajasthan, or to the Rajasthan Gazette,

(iii) references in the Indian Act to attorneys, presidency towns, presidency Magistrates, Letters Patent, Chief Courts and Judicial Commissioners' Court shall be deemed to be omitted,

(iv) references in the Indian Act to any law or enactment not extending to

Rajasthan or to any provision of any such law or enactment shall be construed as references to the corresponding law or enactment for the time being in force in the whole or any part of Rajasthan or to the corresponding provision thereof, as the case may be, and in case no such corresponding law, enactment or provision exists, such references and the provisions relating thereto shall be deemed to be omitted . . .

4. *Rule of construction*—Notwithstanding the fact that this Act makes no provision or makes insufficient provision in any respect for the adaptation and application of the Indian Act to Rajasthan any Court, tribunal or authority may, in administering the provisions of the Indian Act in Rajasthan, construe them, subject to the provisions of this Act, *mutatis mutandis*, with such further adaptations and modifications, not affecting the substance, as may be necessary or proper in the circumstances

5. *Publication* — Nothing contained in any law in force in the whole or any part of Rajasthan shall be deemed to require the publication of the Indian Act in the Rajasthan Gazette as a condition precedent to the application thereof to Rajasthan.

6. *Repeal and Savings* — All laws corresponding to the Indian Act, in force in any part of Rajasthan immediately before the commencement of this Act shall, on such commencement stand repealed, and the provisions of S. 6 of the General Clauses Act, 1897, of the Central Legislature shall apply to such repeal as if each such law were a Central Act :

Provided that anything done or any action taken under any such law shall be deemed to have been done or taken under the corresponding provision of the Indian Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the Indian Act as hereby adapted to Rajasthan :

Provided further that such repeal shall not affect the rates of stamp duty prescribed by any such law in respect of bills of exchange, cheques promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts.



7. *Interpretation* — The provisions of the General Clauses Act, 1897, of Central Legislature shall *mutatis mutandis* apply, so far as may be, to this Act and to the Indian Act as hereby adapted to Rajasthan in the same manner as they apply to a Central Act.

Sub-sections (2) and (3) of S. 1 shall be deemed to be *omitted*.

—*Omitted* by Rajasthan Stamp Law (Adaptation) Act (7 of 1952), S. 3 (1) and First Schedule, [15-5-52].

### Uttar Pradesh

In the entry under, United Provinces, in the third line *add* :

The Uttar Pradesh Stamp (Amendment) Act, XXVIII of 1952.

### Note 3

Page 33, Add at the end of the Note as a separate para :

"The Act has been extended under powers conferred by S. 2 of the United Khasi Jaintia Hills District (Application of Laws) Regulation V of 1952 and shall have effect, in so much areas of the United Khasi Jaintia Hills as were known as the Khasi States immediately before the commencement of the Constitution, subject to modifications specified in the schedule annexed to the notification. (See Notification No. TAD/BA/94/50/38).

### SECTION 2 (2)

#### Note 8

Add in the Foot Note indicated :

2. 1953 Ajmer 34 (2) (A I R V 40 C 37 P 2), *Shewak Ram v. Prib Das*. (A 'hundi' payable at sight is a bill of exchange.)

### SECTION 2 (3)

#### Note 9

Place figure 4a after the sentence ending with 'of this Act' after Pt. 4 and add the following as foot-note.

4a. 1951 Ajmer 72 (A I R V 38 C 67 P 1), *Jhumar Mal v. Mohan Lal Palol*.

### SECTION 2 (5)

#### Note 6

Add at the end of the Note :

[Pt. 21] In order to determine as to whether a particular document is a promissory note or a bond, the intention of the parties is a very necessary circumstance to be taken into consideration and it must be seen whether the parties intended that the document should be negotiable or that it was merely to serve as evidence of a debt. 1953 Hyd 154 (A I R V 40

C 65 P 2): I L R (1953) Hyd 93, *Samrat Mul v. Inder Mul*.

### Note 7

Add in the Foot Note indicated :

2. 1953 Hyd 154 (A I R V 40 C 65 P 2) : I L R (1953) Hyd 93, *Samrat Mul v. Inder Mul*.

### Note 10

Add in the Foot Note indicated :

6. 1953 Hyd 154 (A I R V 40 C 65 P 2) : I L R (1953) Hyd 93, *Samrat Mul v. Inder Mul*. (Extract from A's account book, which contained recital of the transactions between a A and B under which B promised to pay amount that he had borrowed from A—Held that the document was not a promissory note or acknowledgment but a bond.)

### Note 11

Add in the Foot Note indicated :

1. 1952 Nag L J (Notes) 106, *Mst. Munnibai v. Panguminya*.

### Note 14

Add in the Foot Note indicated :

6. 1953 Madh-B 153 (A I R V 40 C 59 P 2). *Motiram Kalaram v. Ratna Mukundi*. (A bond which fell under S. 2 (5) (b) is not a document required by law to be attested as contemplated by S. 68, Evidence Act, and its execution did not require to be proved by producing an attesting witness.)

### Note 17

Add in the Foot Note indicated :

1. 1952 Nag L J (Notes) 106, *Mst. Munnibai v. Panguminya*.

### SECTION 2 (6)

#### Note 1

Add in the Foot Note indicated :

1a. 1954 Him Pra 51 (A I R V 41 C 29 Pr 4), : 1953 Cri L Jour 1900, *Kirti Ram Advocate, In re*.

### SECTION 2 (9)

#### Notifications

#### Bihar

On Page 90, add after the existing item :

For notification appointing all Sub-divisional Magistrates and every Deputy Collector in charge of the Stamp Department of the Collectorate at the headquarters station, see the Finance Department Notification No. IIS.3.107/52-891F, dated 22-1-1953.

### SECTION 2 (10)

#### Provincial Amendment

#### Uttar Pradesh

In item (10) of section 2, for words "by Schedule 1 or by Schedule 1A," words "by Schedule 1, Schedule 1A or Schedule 1B," shall be *substituted*.

—*Substituted* by U. P. Stamp (Amendment) Act 28 of 1952 (S. 2). [1-11-1952.]



## Note 2

Add in the Foot Notes indicated :

1. 1953 Him Pra 11 (A I R V 40 C 6 P 7), *Padam Chand v. Ram Lal*. (Sale of pro. note in execution of money decree is not a conveyance.)
  7. See also 1952 Ajmer 46 (2) (A I R V 39 P 3), *Suwalal v. S. Bhagchand Soni*. (Document referring to sale of certain property and acknowledging receipt of part of consideration — Document is receipt and not conveyance.)
  - 13a. 1953 Hyd 14 (AIR V 40 P 13) : ILR (1952) Hyd 495 (DB), *Addu Achiar v. Custodian, Evacuee Property*. (Attention should be paid to the real nature of the instrument and not to the title given to the document. Letter written by vendor to vendee held was conveyance by which ownership of property passed to vendee.)
- Add after Pt. 17 :

[Pt. 18] A sale of a promissory note in execution of a money decree is not a conveyance. 1953 Him Pra 11 AIR V 40 C 6 P 7), *Padam Chand v. Ram Lal*.

## SECTION 2 (12)

### Note 4

Add in the Foot Note indicated :

2. 1955 Raj 91 (Pr 8) ((S) AIR V 42 C 30) (D B), *Birbal v. Thamansingh*.
3. 1955 Raj 91 (Pr 8) ((S) AIR V 42 C 30) (DB), *Birbal v. Thamansingh*.

### Note 9

Add after Pt. 3 :

[Pt. 4] One of the essential elements of due execution of a document is that the document should be signed by the party or parties associated with it. In the absence of their signature they cannot be bound by it. 1952 All 782 (A I R V 39 P 7), *Mohd. Tahir v. Mt. Sardar Bano*.

## SECTION 2 (12A)

### Provincial Amendment

#### Rajasthan

(i) Clause (12A) of section 2 shall be deemed to be omitted.

—Omitted by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952 (S. 3 (1) and First Schedule). [15-5-1952.]

(ii) The entry (i) above shall be now deleted and shall be deemed always to have been deleted by the Rajasthan Stamp Law (Adaptation) Amendment Act, 17 of 1953, S. 2, [10-10-1953].

## SECTION 2 (15)

### Note 2

Add in the Foot Note indicated :

4. 1953 All 350 (351) (AIR V 40 C 157 Pr 5), *Mt. Thekura v. Sukhraj Singh*. (For an instrument to be an 'instrument of partition' it is necessary that there should be more than one owner of the property, that they should divide the property or agree to divide it in severalty.)

## Note 4

Add new Pt. (2a) after the sentence: "In the undermentioned case . . . . instrument of partition" :

[Pt. 2a] The Hyderabad High Court has also held that a document dividing outstandings is an instrument of partition. 1955 Hyd 17 (Pr. 21) ((S) A I R V 42 C 3) : I L R 1954 Hyd 562 (FB), *Jai Narain v. Yasin Khan*.

## Note 5

Add after Pt. (4) as a separate para :

[Pt. 4a] A document was described as an agreement entered into between the four sons of A. G. The material part of the document ran as follows :—

The properties mentioned in Schedules A, B, C, D, hereunder which are our self-acquired and ancestral family properties have been allotted by the Panchayatdars to the first, second, third and fourth of us respectively and we have accepted the same. We agree that if any one of us should act contrary to the said arrangement it shall be open to the others to seek redress through court and the person so acting contrary shall be liable to make good to the others the loss that may be occasioned by such conduct. Within one month from the date of this agreement we shall at our common expense execute and register a partition deed as per the schedules.'

It was held that the document neither purported to divide the properties, nor did it contain an agreement to divide the properties and therefore the document did not fall within the definition of instrument of partition in S. 2 (15). 1955 NUC (Mad) 2451 (AIR V 42), *A. Devasikamani Goundar v. M. A. Andamuthu Goundar*.

## Note 10

Add after Pt. 3 at the end of the Note :

[Pt. 4] A partition Chitti signed by the co-sharers which merely records the fact that certain properties were allotted to certain co-sharer at a private partition is not an instrument of partition and as such it is not required to be stamped. 1953 All 350 (A I R V 40 C 40 Prs 5, 6), *Mt. Thekura v. Sukhraj Singh*. (1946 P C 51 (AIR V 33) (P C), *Ram Rattan v. Parmanand*, Disting.)

## Note 11

Add in the Foot Note indicated :

2. 1955 Hyd 17 (Pr 21) ((S) A I R V 42 C 3) : I L R 1954 Hyd 562 (FB), *Jai Narayan v. Yasin Khan*.



### Note 15

Add in the Foot Notes indicated :

2. See also 1954 Trav-Co 315 (AIR V 41 C 113 P 3) : I L R (1954) Trav-Co 146 (FB), *Vasudeva Vadhyar v. Govinda Bhatt*. (The decree that is finally drawn up in the partition suit has to be stamped as an instrument of partition under the Stamp Act and except the stamp duty levied on the decree, no other court-fee is payable by the defendant.)
13. But see 1953 Madh B 47 (A I R V 40 C 23 P 8), *Rajaram v. Mahadeo Murar*. (Once a compromise partition decree is passed though it may be drawn up on plain paper, the litigation terminates and the case cannot be reopened : 1938 Mad 307 (A I R V 25) (DB), *Pandavi Satyanandam v. Paramkusam Satyanandam*, Dissent. from.)
- 14a. See 1953 Madh B 47 (AIR V 40 C 23 P 6), *Rajaram v. Mahadeo Murar*.

## SECTION 2 (17)

Add in the Synopsis

3a. 'Transfers.'

### Note 3a

Add after Note 3 :

3a. 'Transfers' : [Pt. 1] The "transfer" provided for in this clause is a transfer valid in law. To make a document liable to stamp duty as a mortgage deed, it is not enough if the document purports to effect a transfer. It must "transfer." There can be no transfer unless the requirements of T. P. Act, S. 5 with regard to execution, attestation and registration are satisfied. 1953 Mad 764 (A I R V 40 C 291 P 8, 11) : I L R (1953) Mad 566 (F B), *Crompton Engineering Co. Madras v. Chief Controlling Revenue Authority, Madras*.

### Note 5

Add after Pt. 2.

[Pt. 3] The Stamp Act makes no distinction between a legal and an equitable mortgage. But the Legislature has provided that although a document may be a mortgage deed, if it falls within the special class of documents referred to in Art. 6 then it would be looked upon as an agreement relating to the deposit of title-deeds and not a mortgage-deed and the stamp duty payable will be under Art 6 and not under Art 40 (b). 1954 Bom 462 [A I R V 41 C 126 P 2] = I L R (1954) Bom 1074 (SB). *In re Indian Stamp Act*.

[Pt. 4] What is intended by Art 6 is a document which should merely contain the bargain between the parties with regard to the deposit of title-deeds and, may be, conditions subsidiary or ancillary to the deposit of title deeds. But if a document

contains all the provisions which one would normally find in a mortgage-deed, then, the mere fact that the document also contains the bargain with regard to the deposit of title-deeds will not make it an agreement for the deposit of title-deeds. 1954 Bom 462 [A I R V 41 C 126 P 2] = I L R (1954) Bom 1074 (SB). *In re Indian Stamp Act*. Document containing many provisions which are not found in an agreement for deposit of title deeds especially provision with regard to acceleration of due date for payment of mortgage debt—Document falls under Art. 40 (b) and not Art. 6.)

### Note 14

Add in the Foot Note indicated :

2. 1953 Mad 764 (A I R V 40 C 291 P 3) : I L R (1953) Mad 566 (FB), *Crompton Engineering Co. Madras v. Chief Controlling Revenue Authority, Madras* (A clause in a mortgage deed was as follows : "That the whole of the borrower's floating assets..... and comprising lands, buildings and premises bearing door No. 27, Tiruvottivur High Road, Madras, together with the electrical installation, plants, and machinery, furniture and fittings, office and transport vehicles, loose tools, book debts, imprest cash with employees, investments, interest accrued on investments, cash on hand and with the bankers belonging to the borrower and all other stocks and goods of the borrower whether raw or in process of manufacture.... shall be hypothecated to the company and its assigns by way of first charge as continuing security for the payment by the borrower"—Held, the reference to the premises described in the document as bearing door No. 27, Tiruvottiyur High Road as also to the stock in trade was obviously to "specified" property within the meaning of S. 2 (17) : 1916 Mad 374 (2) (A I R V 3) (FB), Ref.)

## SECTION 2 (21)

### Note 2

Substitute the word 'cases' in pt. 4a in place of the word 'case' and add the following case in the Foot Note.

- 4a. 1951 Mad 790 (A I R V 38 C 267 P 4), *Kandaswami v. Krishnama* (Judgment-debtor executing registered usufructuary mortgage of other property after sale of house in execution. Deed containing specific direction to mortgagee to deposit certain sum out of the consideration in executing Court and to get the house released from attachment—Mortgage deed held amounted to a power of attorney authorising mortgagee to apply under O. 21 R. 89, O. P. C., in name of judgment-debtor.)

## SECTION 2 (22)

### Note 4

Add in the Foot Notes indicated :

3. See also 1951 San 52 (A I R V 41 C 27 P 3), *Thakker Keshavji Thakershi v. Narshi Ramji*.



9. 1954 Assam 175 (Pr 8) [A I R V 41 (55) (I L R (1953) 5 Assam 525 (DB), *Ramesh Chandra v. Bank of Assam Ltd* (An ordinary letter addressed to the creditor and signed by the debtor in which the debtor acknowledges that a certain debt is payable to the creditor and that he wants the payment of this to be made in monthly instalments cannot be treated as a promissory note.)

15. 1954 Sau 52 (A I R V 41 C 27 P 3a), *Thaker Keshavaji Thakershi v. Narshi Ramji*. (Where in an account book there is an acknowledgment of settled accounts, the mere fact that there is a further statement of the amount being payable by certain instalments does not substantially convert the essence of the document and make it a promissory note: 1911 All 158 (A I R V 22) Distinguished) \*1953 Raj 211 (A I R V 40 C 74 P 7, 9): I L R (1952) 2 Raj 879 (DB), *Chiranji Lal v. Ramnath*. (Balance of previous Rupees (Rs. 576.20) struck in khata of debtor in account book of creditor—Certain rate of interest also recorded—Khata stamped with one anna stamp—Document could at best be considered to be an agreement and not a promissory note though containing a promise to pay.)

19. (50), 1950 Ker L Tim 337 (P 6): 1950 T C L R 377 *Narayana Panniker v. Lona Verkey*. (A letter written by the defendant to the plaintiff ran as follows:—"I acknowledge to have received Rs. 100 of which you caused payment to me by executing a document to Vyatilla Aided School Teachers' Co-operative Society No. 254. This amount I promise to repay on 29-5-1119": Held, that the document was a promissory note.)

#### Note 10

Add in the Foot Notes indicated:

6. 1950 Ker L Tim 337 (P 6): 1950 T C L R 377, *Narayana Pannikar v. Lona Verkey* (Promissory note containing acknowledgment of receipt of consideration.)

7. 1951 Ajmer 71 (A I R V 38 C 66 P 2), *Bheru Lal v. Ram Rikh*. (In deciding whether a document is a promissory note or an agreement no amount of judicial authority can decide this question since the matter must rest on the circumstances of each case. The Courts are concerned with the wording of the writing and two tests may be applied, the first being the intention of the parties at the time the document was made. The second test would be whether the document as drawn out can be said to be negotiable. Further the document must be read as a whole and not piecemeal.)

8a. See however 1952 Madh B 45 (A I R V 39 C 17 P 10), *Chandulal v. Baboolal*. (The question of negotiability does not arise under the definition of promissory note in S. 2 (19), Indore Stamp Act.)

Page 185: Place figure 8b after the words 'and nothing more' at the end of the first sentence in para. 3 and add the following as Foot Note:

8b. 1954 San 52 (A I R V 41 C 27 P 3), *Keshavji Thakershi v. Narshi Ramji*.

#### Note 26

Add in the Foot Note indicated:

1. 1946-52 I D 36539, *Kedar Mal v. Rodha*. (Document containing promise to pay certain

amount borrowed in cash at Rs. 3/- per day and in default to pay interest at certain rate is a promissory note)

#### Note 27

Add in the Foot Note indicated:

7. 1946 52 I D 36539, *Kedar Mal v. Rodha*. (Document containing promise to pay certain amount borrowed in cash at Rs. 3 per day and in default to pay interest at certain rate is a promissory note.)

### SECTION 2 (24)

#### Note 2

Add after pt. (1):

[Pt. 1a] On the other hand the express meaning given to the word "Settlement" by the Stamp Act cannot be controlled by reference to any so-called popular meaning or the meaning given by the Specific Relief Act. If a document answers the description of settlement as defined in the Act, it must be held to be a deed of settlement for the purpose of the Act. 1955 N U C (Cal) 820 [A I R V 42] *Upendra Nath v. Anath Chandra*.

#### Note 3

Add in the Foot Note indicated:

1a But see 1955 N U C (Cal) 820 [A I R V 42] *Upendra Nath v. Anath Chandra*. (An instrument may be an instrument of settlement notwithstanding that it is an instrument of gift. —1936 Cal 556 [A I R V 23] (DB). *Bhupati Nath v. Basanta Kumari Devi*, Dissented from.) Add after the sentence "But it does not seem ... in the form of trusts".)

[Pt. 3a] This view of the authors is now confirmed by the recent decision of the Calcutta High Court. 1955 N U C (Cal) 820 [A I R V 42] *Upendra Nath v. Anath Chandra*. (1936 Cal 556 [A I R V 23] (DB), *Bhupati Nath v. Basanta Kumari Devi* and 1944 Nag 33 [A I R V 31] (FB), *Chief Controlling Revenue Authority C. P. & Berar v. Mt. Sarjubai* Dissented from.)

### SECTION 3

#### Provincial Amendments

##### Rajasthan

In clause (a) of section 3, for the words and figures 'the first day of July 1899' the words 'the day on which the Act comes into force in Rajasthan', shall be substituted.

—Substituted by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952 (S. 3 (v)). [15-5-52]

##### Uttar Pradesh

In section 3, for the first proviso, the following proviso shall be substituted:

"Provided that, except as otherwise expressly provided in this Act, and



notwithstanding anything contained in clauses (a), (b) and (c) of this section or in Schedule 1 or 1A the following instruments shall, subject to the exemptions contained in Schedule 1A or 1B be chargeable with duty of the amount indicated in Schedule 1A or 1B as the proper duty therefor respectively, that is to say—

(aa) every instrument mentioned in Schedule 1A or 1B which, not having been previously executed by any person, was executed in Uttar Pradesh—

(i) in the case of instruments mentioned in Schedule 1A, on or after the date on which the U. P. Stamp (Amendment) Act, 1948, came into force, and

(ii) in the case of instruments mentioned in Schedule 1B, on or after the date on which the U. P. Stamp (Amendment) Act, 1952, comes into force.

(bb) every instrument mentioned in Schedule 1A or 1B which, not having been previously executed by any person, was executed out of Uttar Pradesh—

(i) in the case of instruments mentioned in Schedule 1A, on or after the date on which the U. P. Stamp (Amendment) Act, 1948, came into force; and

(ii) in the case of instruments mentioned in Schedule 1B, on or after the date the U. P. Stamp (Amendment) Act, 1952, comes into force, and relates to any property situated, or to any matter or thing done or to be done in Uttar Pradesh and is received in Uttar Pradesh.”

—Substituted by U. P. Stamp (Amendment) Act, 28 of 1952, S. 3. [1-11-1952]

#### Note 4

Add in the Foot Note indicated :

5. 1954 Him Pra 51 (AIR V 41 C 29 P 4), *In re Shri Kirtiram*.

Place figure 2a at the end of the first sentence occurring after Pt. 2 and add the following as foot note :

2a. 1951 Pepsu 24 (A R V 38 C 5 P 3), *Co-operative Assurance Co. Ltd. v. Lachman Singh & 1931 Cal 193 (194) (AIR V 18), Janardhan Rao v. Secretary of State*.

#### Note 12

Add in the Foot Notes indicated :

1. 1951 Mad 209 (AIR V 38 C 41 P 5) : I L R (1951) Mad 111 (FB), *Sahayanidhi Virudhunagar Ltd. v. Subramanya Nadar*.

3. 1954 Ajmer 45 (AIR V 41 C 44 P 4), *Sheo Ram v. Rameshwarlal*.

13. 1951 Pepsu 24 (AIR V 38 C 5 P 3), *Co-operative Assurance Co. Ltd. v. Lachman Singh*.

#### Note 17

Add in the Foot Notes indicated :

1. 1955 Punj 88 (Prs 5, 6) ((S)AIR V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*.

3. 1955 Punj 88 (Prs 5, 6) ((S)AIR V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*.

Add after Pt. (1) :

[Pt. 1a] Where the promissory note was executed outside British India and was brought into British India by the promisee himself and Rs. 20 out of the money due on this promissory note were paid as an acknowledgment under S. 20, Limitation Act it was held that no fresh stamps were required. 1955 Punj 88 (Pr 5, 6) ((S)AIR V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*.

#### Note 18

Add in the Foot Note indicated :

2. 1951 Pepsu 24 (AIR V 38 C 5 P 3), *Co-operative Assurance Co. Ltd. v. Lachman Singh*. (Where a suit for the recovery of money due for purchase of shares in a company outside Kapurthala State is instituted in the State merely because the defendant purchaser was the resident of that State the transfer of the rights and liabilities of the company during the pendency of the suit by a deed executed outside the State to a third person would not relate to any property situate or anything to be done in the State. The right of the transferee to continue the suit is only a consequence of the transfer and would not render the deed of transfer relate to any property situate or thing to be in the State.)

#### Note 21

Add in the Foots Notes indicated :

1. (1953) 1953 2 All E R 1452 (1458), *Re Delhi Electric Supply and Traction Co. Ltd.*

5 (1953) 1953-2 All E R 1452 (1459, 1460), *Re Delhi Electric Supply and Traction Co. Ltd.*

#### Note 24

Add in the Foot Note indicated :

1. 1954 Him Pra 51 (AIR V 40 C 29 P 4), *In re Shri Kirtiram*.

### SECTION 4

#### Provincial Amendments

##### Pepsu

In sub-section (1) of S. 4 of the Indian Stamp Act, 1899 in force *mutatis mutandis* in the State and as amended from time to time for the words 'one rupee eight annas', words 'two rupees' shall be substituted.

—Substituted by Pepsu Stamp (Amendment) Act, 17 of 2008, (S. 2), [7-10-1951]

##### Uttar Pradesh

In section 4,

(i) for word and figure 'Sch. 1A', word and figure 'Sch. 1B', shall be substituted; and



- (ii) for words 'one rupee fourteen annas', words 'two rupees eight annas,' shall be *substituted*.

—*Substituted* by U. P. Stamp (Amendment) Act, 28 of 1952, (S. 4). [1-11-1952]

## SECTION 5

### Note 3

Add at the end of the Note :

[Pt. 1] Section 6 is subject to the section and therefore if an instrument clearly comprises several distinct matters, this section will apply and not S. 6. 1952 Cal 815 (AIR V 39 P 19) (S B), *Arthur Paul Benthall, In the matter of*.

### Note 4

Add after Pt. 6:

[Pt. 7] In the undermentioned case of the Calcutta High Court Chakravartti C.J. and Das J. have held that the expression 'distinct matters' in this section is synonymous with 'descriptions in Sch. I' in S. 6 and that the real test to determine whether an instrument comprises or relates to distinct matters is to see whether if separate instruments were executed they would be chargeable under other and different categories. Das Gupta J. has, however, taken a contrary view and has held that this section maintains a distinction between 'instrument' and 'matters comprised therein' and what has to be seen in order to determine whether an instrument falls within the purview of S. 5 is the subject-matter of such an instrument and not merely the nature of it. The instrument in question may be of one particular nature, nonetheless, it may comprise several distinct matters. It is submitted with respect that the view taken by Das Gupta J. seems to be more in accord with the test laid down above. 1952 Cal 815 (AIR V 39 P 20, 31, 30) (S B). *Arthur Paul Benthall, In the matter of*.

### Note 5

Change the word 'case' in point 33 in 'cases' and add the following in the Foot Note.

33. 1952 Pat 32 (AIR V 39 P 3, 5) : 30 Pat 1158 (S B), *Dr. Vishnu Shankar v. State of Bihar*. (Document described as a partition deed reciting fact of surrender by a Hindu widow as a past transaction—Deed held to be a pure and simple partition deed and no additional duty under Sch. I, Art. 33 is payable even if it operated as a surrender.)

Add after point 32 :

[Pt. 32a] (v) A power-of attorney executed by one particular person in respect of all his interests held by him in different

capacities, such as executor, administrator, trustee and director is not a combination of powers so as to comprise several distinct matters. 1952 Cal 815 (AIR V 39 P 23, 34) (S B). *Arthur Paul Benthall, In the matter of*. (Per Chakravartti C. J. and Das J.; S. R. Das Gupta J. contra.)

### Note 11

Add the number 1a at the end of the last sentence in para 2 of N 11 viz, "When a deed which is chargeable . . . . the necessary penalty," and add the following as foot note.

1a. 1952 Mad 515 (AIR V 39 Pr 21a) : I L R (1952) Mad 218 (DB), *Narayan Chettiar v. Kaleeswarar Mills Ltd.* (Proxy containing specific power and general power — Both separable—Stamp duty sufficient for one—Proxy cannot be allowed only in respect of that power.)

## SECTION 6

### Provincial Amendments

#### Pepsu

In the proviso to section 6 of the Indian Stamp Act, 1899, in force *mutatis mutandis* in the State, and as amended from time to time for words 'one rupee eight annas', words 'two rupees' shall be *substituted*.

—*Substituted* by Pepsu Stamp (Amendment) Act, 17 of 2008, (S. 2). [7-10-1951]

#### Uttar Pradesh

In section 6,

(a) for words and figure 'or Schedule 1A' words and figures 'Schedule 1A or Schedule 1B', shall be *substituted*;

(b) for words 'one rupee and fourteen annas', words 'two rupees eight annas', shall be *substituted*.

—*Substituted* by U. P. Stamp (Amendment) Act, 28 of 52, (S. 5) [1-11-1952].

### Note 3

Add in the Foot Note indicated :

2. 1952 Cal 815 (AIR V 39 Pr 19) (S B), *Arthur Paul Benthall, In the matter of*.

### Note 7

Add in the Foot Note indicated :

20 1955 Hyd 17 (Pr 21) (S) AIR V 42 C 3) : I L R (1954) Hyd 562 (FB), *Jai Narayan v. Yasinkhan*. (An instrument of partition among partners is not the less such an instrument merely because it is part of a scheme for the dissolution of the partnership. In such a case the document may be both an instrument of partition and an instrument for the dissolution of the partnership.) \* 1951 Pat 9 (AIR V 38 C 3 Prs 5, 8) : 29 Pat 955 (DB), *Sasa Musa Sugar Mills Ltd. v. Sugeni Pandey*. (Where the document read as a whole has dual character of being an agreement for sale of sugarcane and also a mortgage of the sugarcane crop until the entire dues advanced by way of seed, manure sanai and plough are satisfied, the document is chargeable with the higher duty



under Sch. I, Art. 5 (c) and not under Art. 41. Exemption (a) to Art. 5 has no application to such a case.)

## SECTION 6-A

### Provincial Amendment

#### Uttar Pradesh

In section 6-A, for words and figures 'under the United Provinces Stamp (Amendment) Act, 1948', wherever they occur, words 'Uttar Pradesh Stamp (Amendment) Act, 1952', shall be substituted.

—Substituted by U. P. Stamp (Amendment) Act, 28 of 1952 (S. 6) [1-11-1952.]

## SECTION 8

### Provincial Amendment

#### Rajasthan

Proviso to sub-section (2) of Section 8, shall be deemed to be omitted.

—Omitted by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952, (S. 3 (i) and First Schedule.) [15-5-52].

## SECTION 14

### Note 2

Add in the Foot Note indicated :

1. (1954) 1 Mad L Jour 451 (454) (DB), *Attar Janith Majith v. Krishnaswami Naidu*. (Where an agreement of sale of property, containing a recital relating to time being of the essence of contract, is mutilated by this portion being scissored off with the intention of making a material alteration with a view to prejudice the executor of the agreement, this fact by itself is sufficient to render the agreement void irrespective of the consideration whether the mutilation is really material or not. It, therefore, follows that a suit for specific performance based on such an agreement must necessarily fail. 1940 P C 160 (A I R V 27) : I L R (1940) All 625 (P C), *Nathu Lal v. Gomati Kuar* ; (1791) 100 E R 1042, *Master v. Miller* ; (1882) 9 Q B D 555, *Suffell v. Bank of England*, Rel. on.)

## SECTION 17

### Synopsis

Add after Note 7

7a. Rectification—Effect of

#### Note 7a

Add the following new Note after Note 7 :

7a. Rectification—Effect of.

[Pt. 1] When a Court orders rectification of an instrument, the rectification has a retrospective effect and it goes back to the date of execution of the instrument. In fact in the eye of the law the original document ceases to exist and the only document which has existence is the docu-

ment which is rectified in accordance with the decree of the Court. Therefore, the instrument which is chargeable to duty under S. 17 is not the unrectified instrument, but the instrument which a competent Court rectifies by its decree. 1951 Bom 28 (A I R V 38 C 11 P 2) : I L R (1951) Bom 226 (FB), *Chief Controlling Rev. Authority v. Maharashtra Sugar Mills, Ltd.*

## SECTION 18

### Note 2

Add after Point 4 :

[Pt. 5] This section applies only to original documents and not to copies thereof. When the original is not forthcoming this section would not make the copy of such instrument admissible by stamping with the stamp required on its original. 1951 Pepsu 24 (A I R V 38 C 5 P 2), *Co-operative Assurance Co. Ltd. v. Lachman Singh*.

## SECTION 19

### Note 3

Add in the Foot Note indicated :

1. 1955 Punj 88 (P 5, 6) (S) A I R V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*.  
3. 1953 Mad 424 (A I R V 40 C 162 P 2, 3), *Lobo J. D. v. Marajal Doggu*.

Add after Pt. (1) :

[Pt. 1a] Where the promissory note was executed outside British India and was brought into British India by the promisee himself and Rs. 20 out of the money due on this promissory note were paid as an acknowledgment under S. 20, Limitation Act it was held that no fresh stamps were required. 1955 Punj 88 (Pr 5, 6) (S) A I R V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*.

Add after Pt. (3) :

[Pt. 3a] A contrary view is, however, taken in the undermentioned case holding that no fresh stamp is required in such a case. 1955 Punj 88 (Pr 6) (S) A I R V 42 C 28), *Rattan Chand v. L. Kharaiti Ram*. (1941 Mad 868 (A I R V 28), *Sivasubramania Thevan v. Kalan-karayan Konar*, Dissented from.)

## SECTION 19A

### Provincial Amendment

#### Uttar Pradesh

In section 19-A, after word and figure 'Schedule 1A,' words and figure 'or Schedule 1B' shall be inserted.

—Inserted by U. P. Stamp (Amendment) Act, 28 of 1952 (S. 7) [1-11-1952].



**SECTION 23-A****Provincial Amendment****Uttar Pradesh**

In sub-section (1) of section 23-A, for word and figure 'Schedule 1A,' word and figure 'Schedule 1B' shall be *substituted*—*Substituted* by U. P. Stamp (Amendment) Act, 28 of 1952 (S. 8) [1-11-1952].

**SECTION 27****Note 1**

Add in the Foot Note indicated :

2. 1953 Mad 941 (A I R V 40 C 373 P 6) : 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

**Note 2**

Add in the Foot Note indicated :

6a. [See also 1953 Mad 941 (AIR V 40 C 373 P 6, 7) : 1953 Cri L Jour 1756, *In re Venkataswami Aiya*. (Settlement deed—Stamp duty should be calculated on valuation shown in deed itself—Document registered—Subsequent information as to under-valuation—Prosecution under S. 27 read with S. 64 can be initiated.)]

**Note 4**

Add after Pt. 2 as a separate para :

[Pt. 3] Two courses are open when a document is sought to be registered on an undervaluation. First of all if the Registrar either from his own information or otherwise suspects that the valuation given is an undervaluation with intent to cheat the Government of the legitimate duty, he can ask for particulars from the party and if satisfied with its undervaluation, can refuse to register the document unless proper duty is paid. Secondly in case where the document gets registered and the information is subsequently received that the valuation shown is an undervaluation and that the legitimate stamp duty has been intentionally evaded to defraud the State, it will be open to the Registrar to initiate a prosecution under S. 27 read with S. 64 of this Act. 1953 Mad 941 (A I R V 40 C 373 P 7) : 1953 Cri L Jour 1756 *In re Venkataswami Aiya*.

**SECTION 29****Provincial Amendment****Rajasthan**

For clause (a) of Section 29, the following shall be *substituted* :

'(a) in the case of any of the following instruments, namely, an administration bond, an agreement relating to deposit of title deeds, power or pledge, a bill of exchange, a simple bond, a customs bond, an indemnity bond, a security bond, a mortgage deed, a promissory note, a

release, a debenture, a settlement, a further charge, a transfer of shares in an incorporated company or other body corporate, a transfer of debentures being marketable securities and a transfer of any interest secured by a bond, mortgage deed or policy of insurance, by the person drawing, making or executing such instrument.'

—*Substituted* by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952 (S. 3 (iv)) [15-5-1952].

**Note 8a**

Add in the Foot Note indicated :

1. 1955 Bom 79 [(S) A I R V 42 C 20 P 3] (SB), *Jagdish Mills Ltd., In re*.

Add after Pt. 1 :

[Pt. 2] A company which has registered an instrument of transfer of shares which is not duly stamped, is not liable for payment of the proper stamp duty under the Act. 1955 Bom 79 [(S) A I R V 42 C 20 P 3] (SB), *In re Jagdish Mills Ltd.*

**Note 9**

Place figure 1a at the end of the first sentence and add the following in the Foot Note :  
1a. See 1953 Hyd 225 (A I R V 40 C 106 P 8) : ILR (1953) Hyd 259, *Madho Rao v. Patelba*. (Under S. 55 (1) (d), T. P. Act read with S. 29 (c), Stamp Act it is the duty of the buyer to prepare a stamped conveyance, tender it to the seller for execution and get it registered.)

**Note 15**

Add after Pt. 2 :

[Pt. 3] Where an unstamped instrument of transfer of shares is brought by the company before the revenue authorities, the latter can impound it but cannot call upon the company to pay the duty. The only right given to them to proceed for the recovery of the duty is against the person who was liable to pay the duty, i.e., the executant of the instrument. 1955 Bom 79 [(S) AIR V 42 C 20 P 3] (SB), *In re Jagdish Mills Ltd.*

**SECTION 31****Note 1**

Add at the end of the Note :

As to whether a Collector has jurisdiction to impound under S. 38 a document which has come into his possession under this section, see Note 4 under S. 33.

Add after point 5 :

[Pt. 6] Although this section speaks of 'the person bringing' the document to the Collector, such person cannot be any person in the world but must at least be a person authorised by a party to the document to present it, if he is not one of the parties himself. 1952 Cal 815 (AIR V 39



P 6) (SB), *Arthur Paul Benthall*, In the matter of.

#### Note 4

Add the following new Note after Note 3 :

4. Proxies. — [Pt. 1] Where a shareholder complies with the requirements of Articles of Association and pays on a proxy in the form prescribed by the Article, stamp duty on the footing that it is a proxy and not a general power of attorney, the chairman has no option but to accept the proxy even if he comes to a conclusion that the stamp duty was not proper. The proper procedure in such a case would be to refer the matter to the Collector under S. 31 of the Stamp Act and to postpone the declaration of the result of the poll until the decision of the Collector was obtained. 1952 *Mad* 515 (A I R V 39 P 20, 20b) : I L R (1952) *Mad* 218 (DB), *Narayanan Chettiar v. Kaleeswarar Mills Ltd.*

### SECTION 32

#### Provincial Amendment

##### Pepsu

In proviso (c) to section 32, after the words 'promissory note' words 'or acknowledgment or delivery order' shall be inserted.

—Inserted by Pepsu Stamp (Amendment) Act, 17 of 2008 (S. 3) [7.10.1951.]

#### Note 1

Delete the third paragraph beginning with the words "Where the subject refuses" and substitute in its place the following :

[Pt. 2] Where a document comes into the possession of a Collector under S. 31 for his opinion within one month of its execution and the Collector determines the proper duty payable thereon, the Collector has no jurisdiction to impound the document under S. 33 if the party refuses to pay the deficient duty. 1951 *All* 851 (A I R V 38 C 213 P 9, 10) : I L R (1952) 1 *All* 870 (DB), *Chunni Lal v. Board of Revenue, U. P.*

### SECTION 33

#### Note 1

Add in the Foot Note indicated :

1. 1955 NUC (Trav-Co) 1658 (A I R V 42) (DB), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*. (Where the Sub-Registrar has before him an instrument for registration which in his view was not properly stamped under S. 35 of the Travancore-Cochin Stamp Act he has no option but to impound the document and send it to the District Collector for being dealt with by him.)

Add after Pt. 3 :

[Pt. 4] Where a Division Bench of the High Court not only impounded an insufficiently stamped document produced before it in appeal but assessed the amount of the penalty and sent it to the Collector for realising the amount it was held that the judgment relating to the assessment of penalty was not warranted by the provisions of the Stamp Act and did not constitute a bar to hearing the matter by the Full Bench in reference under S. 55 after the assessment of penalty by the Collector. 1955 *Hyd* 17 (Pr 16) ((S) AIR V 42 C 3) : I L R (1954) *Hyd* 562 (FB), *Jai Narayan v. Yasin Khan*.

#### Note 4

Add in the Foot Note indicated :

5a. 1951 *All* 851 *All* (A I R V 38 C 213 P 10) : I L R (1952) 1 *All* 870 (DB), *Chunni Lal v. Board of Revenue, U. P.* (Collector determining duty under S. 31—Party intimating to Collector that he is not prepared to pay deficient duty as he did not intend to act upon the document—Collector becomes *functus officio* and has no jurisdiction to impound document.)

Add after Pt. 4 :

[Pt. 4a] It has however been held in the following case that a mere handing over of a document, even if it is as a result of a summons from Court, cannot be said to be production. There must be volition on the part of the person bringing it into Court to use it for some purpose. The mechanical act of carrying the document as a result of an order of Court and handing it over to the officer of Court would not be production though such act would come within the meaning of the term 'comes before the Court in the performance of its judicial functions.' 1953 *Mad* 698 (A I R V 40 C 265 P 13), *Rangaraju Naidu v. Kamesan*.

[Pt. 4b] The phrase "produced or comes in the performance of his function" as used in this section does not include the performance of functions by a Collector under S. 31. The phrase means production of the instrument concerned in evidence or for the purpose of placing reliance upon it by one party or the other. 1951 *All* 851 (A I R V 38 C 213 P 9) : I L R (1952) 1 *All* 870 (DB), *Chunni Lal v. Board of Revenue, U. P.*

#### Note 8

Add in the Foot Note indicated :

2. 1955 N U C (Cal) 820 (A I R V 42), *Upendra Nath v. Anath Chandra*. (The Court ordinarily looks with disfavour on a stamp objection



taken by counsel, when such objection does not invalidate the document entirely.)

Add at the end of first para in the note :

[Pt. 1a] Still it is the duty of the Court to notice and decide stamp objections when such objections are brought to the notice of the Court. 1955 N U C (Cal) 820 (AIR V 42), *Upendra Nath v. Anath Chandra*.

#### Note 12

Add as Pt. (2a) at the end of the second para of the note :

[Pt. 2a] The Madras High Court also holds the view that the order of the lower Court is a 'case decided' within the meaning of S. 115, Civil P. C. 1953 Mad 698 (AIR V 40 C 265 P 1, 3), *Rangaraju Naidu v. Kamesan*.

Add as a separate para after Pt. (2a) :

[Pt. 2b] In the following case on plaintiff's getting an unstamped deed of settlement produced in Court, the lower Court held that the deed was a settlement and not an agreement and the penalty had to be paid on the basis of the value of the properties as set out in the plaint since it was not set out in the deed. It was held in revision that the High Court could not proceed to consider the merits of the question whether the lower Court decision was wrong. The High Court had defined powers under the Stamp Act and any attempt to decide question relating to stamp duty otherwise than under these powers would lead to serious anomalies. The remedy of the party was to follow the procedure prescribed by the Act itself and not to invoke the general power of revision conferred on the High Court. 1953 Trav-Co 559 (AIR V 40 C 216 P 3, 4) : I L R (1953) Trav-Co 739 (DB), *Vasudevan Mullan v. Krishna Romnath*.

### SECTION 35

#### Provincial Amendment

##### Pepsu

In proviso to section 35, after the words 'promissory note' words 'or acknowledgment or delivery order,' inserted.

—Inserted by Pepsu Stamp (Amendment) Act, 17 of 2008 (S. 3). [7-10-1951.]

#### Note 1

Add in the Foot Note indicated :

2. 1954 Assam 175 (Pr 8) (AIR V 41 C 55) : I L R (1953) 5 Assam 525 (DB), *Ramesh Chandra v. Bank of Assam Ltd.* (An ordinary letter addressed to the creditor and signed by the debtor in which the debtor acknowledges that a certain debt is payable to the creditor and that he wants the payment of this to be made in

monthly instalments cannot be brought either under Art. 1 to Sch. 1 or under S. 35 nor can it be treated as a promissory note.)

#### Note 6

Add as a separate para :

[Pt. 2] If an objection is taken to the admissibility of a document on the ground that it is not stamped and registered, the Court must first decide both the questions. If it finds that the document requires registration and therefore is inadmissible, being unregistered, the document itself will have to be rejected. The Court cannot first ask the document to be stamped and thereafter decide whether it would require registration. 1955 N U C (Mad) 2451 (AIR V 42), *A. Devasikamani Goundar v. M. A. Andamuthu Goundar*.

#### Note 8

Add in the Foot notes indicated :

15. 1953 All 350 (AIR V 40 C 157 P 8), *Mt. Thekura v. Sukhraj Singh*. (If a document is not stamped, it cannot be used even for a collateral purpose. But if the document is either properly stamped or is not required to be stamped but is required to be registered, S. 49, Registration Act, permits it to be used as evidence of collateral transaction not required to be effected by a registered instrument.)

21a. See also 1951 Pat 277 (AIR V 38 C 56 P 12) : 29 Pat 628 (DB), *Girija Nandan Singh v. Girdhari Singh*. (Difference in language of this section and S. 49, Registration Act, pointed out.)

23. 1952 Mad 515 (AIR V 39 P 21b) : I L R (1952) Mad 218 (DB), *Narayanan Chettiar v. Kaleeswarar Mills Ltd.* (Proxy containing specific power and general power—Both separable — Stamp duty sufficient for one — Proxy cannot be allowed only in respect of that power.)

Add after point 25 :

[Pt. 25a] Similarly where a pronote is written on one side of a sheet of paper and the 'receipt' on the other and a printed line in black stands drawn in between, so as to demarcate the two portions clearly, the 'receipt' is admissible in evidence though the pronote might be altogether inadmissible. 1952 Ajmer 14 (2) (AIR V 39 C 21 P 1), *Ghisulal v. Chatar Singh*.

#### Note 11

Add in the Foot Note indicated :

1a. 1955 N U C (Madh B) 33 (AIR V 42), *Gordhandas Badridas v. Wamanrao Keshavarao*.

#### Note 12

Add in the Foot Notes indicated :

2. 1952 Hyd 137 (AIR V 39 P 2) : I L R (1952) Hyd 171, *Dhondi Emki v. Hazari Vittal*. (Suit on unstamped promissory note — Any separate transaction giving rise to a distinct cause of



action contemporaneous with or antecedent to the promissory note can be relied on by the plaintiff and made the basis of suit.) \* 1952 Madh B 45 (A I R V 39 P 13), *Chandulal v. Baboolal*. (Where a cause of action for money is once complete in itself, whether for goods sold or money lent or for any other claim, and the debtor then gives a pro-note to the creditor for the payment of money at a future time, the creditor may, if the money is not paid on the maturity of pro-note, fall back on the original consideration.)

6. 1954 Madh B 117 (A I R V 41 C 56 P 3, 4, 5): I L R (1954) Madh B 20, *Baburam v. Ochhelal*.

8. 1953 All 535 (A I R V 40 C 260 P 23) (D B), *Lakshmi Narain v. Mst. Aparna Devi*.

18. 1952 Hyd 137 (A I R V 39 P 2: I L R (1952) Hyd 471, *Dhondi Emki v. Hazari Vittal*. (Suit based on promissory note—Promissory note inadmissible for want of stamp—Amendment of plaint that promissory note was executed after taking accounts of previous series of transactions between parties, thus basing suit on distinct cause of action, held: could be allowed—S. 91, Evidence Act held no bar.)

### Note 13

Add in the Foot Note indicated:

3. 1951 Pepsu 24 (A I R V 38 C 5 P 2), *Co-operative Assurance Co. Ltd. v. Lachman Singh* (If the original document executed out of the Kapurthala State is required to be stamped in the State, the copy of it brought in the State must be thrown out as inadmissible and cannot be allowed to be placed on record or acted upon as it cannot be stamped and no penalty can be recovered on it under S. 35.) \* (51) I L R (1951) 1 Raj 190 (192), *Champa Lal v. Panna Lal*. (S. 65, Evidence Act, which permits production of secondary evidence in respect of lost documents presupposes that but for one or more of the barriers to its production stated in the section, the document would have been capable of proving its contents under S. 64 read with S. 62, Evidence Act.)

Add after Pt. 3.

[Pt. 3aa] An unstamped counter part of a partnership deed which is executed at the same time as the original does not stand on the same footing as the copy of the original and therefore it is admissible in evidence on payment of duty and penalty even though no proof of loss of the original deed on a proper stamp paper is given. 1951 Punj 441 (A I R V 38 C 140 P 13), *Hira Lal v. Gian Singh and Co.*

### Note 16

Add in the Foot Note indicated.

1. See also 1953 Mad 941 (A I R V 40 C 373 P 7): 1953 Cri L Jour 1756. *In re Venkataswami Aiya* (Settlement deed—Registrar can refuse registration on ground that property is grossly undervalued and call for particulars—Document registered—Subsequent information as to undervaluation—Prosecution under S. 27 read with S. 64 can be initiated.)

Add as a separate para at the end of the note:

[Pt. 3] Under the second proviso to section 37 of the Travancore-Cochin Act if

the party presenting a document for registration agrees to pay the deficit stamp duty and penalty which would be proper in the view of the Registrar and pays the same within seven days of the decision registration of the document can be effected. 1955 N U C (Trav-Co) 1658 (A I R V 42) (DB), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*.

### Note 18

Add in the Foot Notes indicated.

2. 1951 Punj 441 (A I R V 38 C 140 P 13), *Hira Lal v. Gian Singh & Co.* (Unstamped counter part of a partnership deed is admissible on payment of duty and penalty even though proof of loss of original deed on stamp paper is not proved.)

[See also 1953 Raj 211 (A I R V 40 C 74 P 7, 9): I L R (1952) 2 Raj 879 (DB), *Chiranji Lal v. Ramnath*. (Balance of previous account struck in khata of debtor in account book of creditor—Certain rate of interest also recorded—Khata stamp with one anna stamp—Document at best be considered to be an agreement and not a promissory note and can be used in evidence on payment of penalty.)]

13. See 1952 All 996 (A I R V 39 P 27, 47): I L R (1952) 2 All 984, *Bittan Bibi v. Kuntu Lal*. (Per Brij Mohan Lall J.—On payment of duty and penalty document cannot only be admitted in evidence but also acted upon—Desai J. (contra): The first proviso to S. 35 only permits an instrument to be admitted in evidence but does not permit its being acted upon; out of the two bars imposed by the main body of the section only one bar, namely, that on the admission in evidence is removed by the proviso and the other bar, namely, that on the acting upon, is left intact.)

Add after the sentence "Under this proviso . . . duty and penalty."

[Pt. 5a] The fact that an instrument could be validated under the proviso will not make it enforceable until the necessary stamp duty and penalty are paid. 1954 Nag 293 (Pr. 9) (A I R V 41 C 106): I L R (1954) Nag 392 (DB), *Amraoti Electric Supply Co. Ltd., Amraoti v. R. S. Chandak*.

Add after Pt. (7):

[7a] It has been held that the jurisdiction to decide the question of stamp duty and penalty conferred by the proviso to section 35 is only incidental to the reception of a document in evidence. If the party at whose instance the document was brought to the Court and who wanted it to have it as part of his evidence in the case wanted first an adjudication by the Collector as to the proper stamp duty and penalty leviable on it, the Court has only to accede to that request and not impose a



decision which the party did not want. Even where the party has first invited the Court to decide the matter, if, before the Court pronounced its order, the party has resiled from it, the Court has only to follow the procedure prescribed in sections 33 and 38 (2). 1953 Trav-Co 559 (A I R V 40 C 216 P 6) : I L R (1953) Trav-Co 739 (DB), Vasudevan Mullan v. Krishna Ramnath.

#### Note 19

Add in the Foot Note indicated.

1. See 1946-52 I D 36539, Kedar Mal v. Rodha.

### SECTION 36

#### Note 1

Add in the Foot Note indicated :

2. 1954 Raj 173 (Pr 21) (A I R V 41 C 53) : ILR (1953) 3 Raj 833 (DB), Ratanlal v. Daudas.

Add after Pt. (2)

[Pt. 2a] Section 36 is an exception to S. 35. 1954 Raj 173 (Pr 26) (A I R V 41 C 53) : I L R (1953) 3 Raj 833 (DB), Ratanlal v. Daudas.

Add as a separate para at the end in the Note:

[Pt. 3] Though the section cannot in terms apply to the decision of a chairman of the meeting of the share-holders of a company that certain proxies should be allowed or should not be allowed for want of sufficient stamp, the principle of this section will apply and the decision will be binding on him and his successor and cannot be canvassed at a subsequent stage. 1952 Mad 515 (A I R V 39 P 19a) : ILR (1952) Mad 218, Narayanan Chettiar v. Kaleeswarar Mills Ltd.

NOTE :—It may however be noted that S. 36 cannot apply where the document has been rejected by the trial Court —See Note 10. Hence the decision in so far as it applies the principle of this section to such cases is submitted to be not correct.

#### Note 2

Add in the Foot Notes indicated :

2. 1954 Sau 52 (A I R V 41 C 27 P 4), Thakker Keshavji v. Narshi Ramji. (The words "admitted in evidence" mean admitted after judicial consideration of the circumstances relating to its admissibility.)
3. 1954 Sau 52 (A I R V 41 C 27 P 4), Thakker Keshavji v. Narshi Ramji.
5. 1954 Raj 173 (Pr 31) (A I R V 41 C 53) : ILR (1953) 3 Raj 833 (DB), Ratanlal v. Daudas. (If there is an order of the Court admitting the document, the endorsement under O. 13, R. 4, Civil P. C., is merely the following up of that order)
6. 1953 Pat 365 (A I R V 40 C 131 P 5) (DB), Khemi Mahatani v. Charan Napit. (Section 36 applies even if the document has been admitted after objection.) \* 1952 Vind Pra 25 (A I R V 39

P 9), Laxman Prasad v. Ram Dularey. (Court postponing consideration of objection as to stamp — Court admitting document in evidence without considering objection—Objection cannot be reagitated.) \* 1953 Pat 209 (A I R V 40 C 72 P 5), Jamuna Kuer v. Ramayya Kuer.

[See however 1954 Raj 173 (Pr 29) (A I R V 41 C 53) : I L R (1953) 3 Raj 833 (DB), Ratanlal v. Daudas. (Once an instrument has been admitted in evidence, either after judicial determination of the issue relating thereto, where such issue has been raised, or because no objection was taken to its admissibility, but not by pure mistake, such admission cannot be called in question at any stage of the same suit or proceeding on the ground of insufficiency of stamp.)]

10. 1952 All 996 (A I R V 39 P 30) : I L R (1952) 2 All 984 (DB), Bittan Bibi v. Kuntu Lal. (Per Desai J. — No specific order admitting document in evidence is essential for applicability of S. 36 while it is essential for applicability of S. 6.)

Add after Pt. 2 :

[Pt. 2a] This section refers to all instruments that have been admitted in evidence, whether on payment of the deficit duty and penalty or on the ground that they have been duly stamped or are not chargeable with stamp duty. It contemplates all cases of erroneous admission in evidence. 1952 All 996 (A I R V 39 P 32) : I L R (1952) 2 All 984 (DB), Bittan Bibi v. Kuntu Lal. (Per Desai J.)

#### Note 3

Add in the Foot Note indicated :

1. 1952 All 996 (A I R V 39 P 50) : I L R (1952) 2 All 984 (DB), Bittan Bibi v. Kuntu Lal. (Per Brij Mohan Lall and Dayal JJ.; Desai J. dissenting — Section 36 prohibits an appellate Court not only from challenging the admission of a document in evidence but also from questioning the "acting upon" of the document.)

#### Note 4

Add at the end as a separate para :

[Pt. 3] It has been held that S. 36, Stamp Act has no application to a case under S. 34 (c) of the Companies Act (1913) as the proceedings before the company are not of a judicial character such as is contemplated in S. 36 of the Stamp Act. 1954 Nag 293 (Pr 9) (A I R V 41 C 106) : I L R (1954) Nag 392 (DB), Amraoti Electric Supply Co. Ltd., Amraoti v. R. S. Chandak.

#### Note 5

Add in the Foot Note indicated :

1. 1955 Madh B 81 (Prs 16, 17) ((S) A I R V 42 C 28) (DB), Samirmal v. Gendalal \* 1952 Raj 129 (A I R V 39 P 5) : I L R (1951) 1 Raj 653 (DB), Jahangir Khan v. Zahur Noor. (The promptness of objection is no consideration for ignoring clear provisions of S. 36.)



## Note 6

Add in the Foot Notes indicated :

1. 1955 Madh B 81 (Prs 16, 17) ((S) A I R V 42 C 26) (DB), *Samirmal v. Gendalal* ✕ 1953 Hyd 14 (A I R V 40 P 14) : I L R (1952) Hyd 495 (DB), *Addu Achiar v. Custodian, Evacuee Property*.
2. 1953 Hyd 14 (A I R V 40 P 14) : I L R (1952) Hyd 495 (DB), *Addu Achiar v. Custodian, Evacuee Property*.
4. 1953 Pat 209 (A I R V 40 C 72 P 5), *Jamuna Kuer v. Ramayya Kuer*. (Section 36 comes into play irrespective of the fact whether document was admitted with or without objection or after hearing or without hearing such objection.)

Add at the end of the note :

[Pt. 10] Therefore where a document was admitted in a suit filed when the Marwar Stamp Act, which had no provision analogous to S. 36 of the Indian Stamp Act, was in force but was repealed and substituted by the Indian Stamp Act when the appeal was filed it was held that the appellate Court had to apply S. 36 when considering the objection regarding admissibility of the document in the appellate Court. 1954 Raj 173 (Pr 37) (A I R V 41 C 53) : I L R (1953) 3 Raj 833 (DB), *Ratanlal v. Daudas*.

## Note 7

Add in the Foot Note indicated :

1. 1952 Kutch 13 (AIR V 39 P 3), *Vallabhaji Bhanji v. Jivandas Murarji*. ✕ 1952 Raj 129 (A I R V 39 P 5) ; I L R (1951) 1 Raj 653 (DB), *Jahangir Khan v. Zahur Noor*. (Document admitted in evidence — Objection promptly raised but not entertained—No revision lies.) ✕ (1946-52) I D 36600, *Subhan v. Maghiram*.

Add after point 1 :

[Pt. 2] Similarly an order admitting a document on payment of duty and penalty is not revisable by the High Court : ('53) 1953 Raj L W 389(390). (Proper method of approach to High Court is that the party, against which it is passed, should immediately make an application in writing to the Court that it intends moving the High Court in revision, and ask for a reasonable time to do so. It should also pray to the Court that in the meantime duty and penalty should not be realised. If a revision is filed within the time allowed, the party should pray to the High Court for an order for stay of proceedings in the Court below. Thus by the time the revision comes up for decision before the High Court, the document would not be admitted in evidence, because duty and penalty would not have been paid upon it. If such an application is made, the Court concerned will always give reasonable

time to the party to apply to the High Court. 1952 Raj 129 (AIR V 39) : I L R (1951) 1 Raj 653, *Jahangir Khan v. Zahur*, Followed.)

## Note 8

Add in the Foot Note indicated :

1. 1952 All 996 (A I R V 39 P 32) : I L R (1952) 2 All 984 (DB), *Bittan Bibi v. Kuntu Lal*. (Per Desai J.)

## Note 11

Add in the Foot Notes indicated :

1. 1951 Mad 326 (A I R V 38 C 85 P 2), *Meera Sahib v. Venkatapathi Naidu*.

Add the words 'and Rajasthan' after Lahore in point 2 and change the word 'High Court' into 'High Courts' and add the following in the foot note.

2. I L R (1951) 1 Raj 190 (193), *Champa Lal v. Panna Lal*.

## SECTION 38

## Note 2

Add after Pt. 1 :

[Pt. 1a] It has been held that the jurisdiction to decide the question of stamp duty and penalty conferred by the proviso to section 35 is only incidental to the reception of a document in evidence. If the party at whose instance the document was brought to the Court and who wanted it to have it as part of his evidence in the case wanted first an adjudication by the Collector as to the proper stamp duty and penalty leviable on it, the Court has only to accede to that request and not impose a decision which the party did not want. Even where the party has first invited the Court to decide the matter, if, before the Court pronounced its order, the party has resiled from it, the Court has only to follow the procedure prescribed in Sections 33 and 38 (2). 1953 Trav Co 559 (A I R V 40 C 216 P 6) : I L R (1953) Trav-Co 739 (DB), *Vasudevan Mullan v. Krishna Ramnath*.

## SECTION 40

## Provincial Amendment

## Pepsu

In sub-section (1) of section 40, after the words 'promissory note' words 'or acknowledgment or delivery order,' inserted.

—Inserted by Pepsu Stamp (Amendment) Act, 17 of 2008 (S. 4), [7-10-1951.]

## Note 1

Add the following new Pts. at the end as a separate para :

[Pt. 1] It is the Collector alone who has the power to assess the penalty, though



the Court or any other officer having the authority by law may impound the document. 1955 Hyd 17 (Pr 15) [(S) AIR V 42 C 3]: ILR (1954) Hyd 562 (F B), *Jai Narayan v. Yasin Khan*.

[Pt. 2] In a case arising under the Travancore-Cochin Stamp Act it has been held that there is no provision made in the Act to issue notice to the executor of a document before the Collector decides the proper stamp duty payable upon an instrument. 1955 NUC (Trav-Co) 1658 [AIR V 42] (DB), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*.

#### Note 3

Add after Pt. (3a) :

[Pt. 3b] The finality of the Collector's decision will not be upset in proceedings under Art. 226 of the Constitution. 1955 NUC (Trav-Co) 1658 (AIR V 42) (DB), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*.

#### Note 4

Add after Pt. 2 :

[Pt. 3] See also the undermentioned case ('51) 1951 Nag L Jour (Notes) 189, *Kallul v. State of Madhya Pradesh*. (Partition deed impounded — Collector ordering payment of deficit and imposing penalty—Board of Revenue refusing review on 14-10-49—Order is final and question of validity cannot be re-opened under Article 226, Constitution of India.)

#### Note 5

Add after Pt. 2 :

[Pt. 3] The High Court of Bombay has also held that the only liability to pay stamp duty in the case of an instrument of transfer is upon the executant. If he fails to do so, the revenue authorities can proceed against him. If the document is brought before the revenue authorities, the revenue authorities will impound it, but having impounded it, the only right given to them to proceed for the recovery of the duty is against the person who was liable to pay the duty. 1955 Bom 79 [(S) AIR V 42 C 20 P 3] (SB), *Jagdish Mills, Ltd., In re*. (If a company registers an instrument of transfer of shares which is not duly stamped, it would be doing something which is not lawful. But there is no provision in the Companies Act or, in the Stamp Act, which would make the company liable for payment of the proper stamp duty.)

Stamp Act (Supp.) D.F. 2

## SECTION 41

### Provincial Amendment

#### Pepsu

In section 41, after the words 'promissory note' words 'or acknowledgment or delivery order,' inserted.

—Inserted by Pepsu Stamp (Amendment) Act, 17 of 2003 (S. 4) [7-10-1951.]

## SECTION 45

### Note 1

Add after Pt. 3 :

[Pt. 3a] Section 61 of the Act has no application when refund of the excess duty or penalty is asked for by the person tendering the document in evidence. This section provides the only remedy to the aggrieved party. 1951 Pat 625 (AIR V 38 C 179 P 3) : 30 Pat 960, *Ram Ranbijaya Prasad Singh v. Chamaru Prasad*.

## SECTION 48

### Note 1

Add as a separate para at the end :

[Pt. 4] Where the Collector issues notice to a party demanding payment of certain duty and penalty and stating that in default coercive steps would be taken against him for its recovery under the Revenue Recovery Act there is nothing criminal in this matter except that the penalty under the Stamp Act savoured a punishment. But that would not make it a fine like the one imposed by a criminal Court. 1955 NUC (Trav-Co) 1658 (AIR V 42) (DB), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*.

### Note 2

Add after Pt. 1 :

[Pt. 1a] The Bombay High Court has also taken a similar view. If a company registers an instrument of transfer of shares which is not duly stamped, it would be doing something which is not lawful. But there is no provision in the Companies Act or, in the Stamp Act, which would make the company liable for payment of the proper stamp duty. 1955 Bom 79 ((S) AIR V 42 C 20 P 3) (SB), *In re Jagdish Mills Ltd.*

## SECTION 48-A

### Provincial Amendment

#### Uttar Pradesh

In section 48-A for words and figures 'under the United Provinces Stamp (Am-



endment) Act, 1948', words and figures 'in accordance with the Uttar Pradesh Stamp (Amendment) Act, 1952', and for words 'in the U. P. Stamp (Amendment) Act, 1948,' words 'in this Act as amended by the Uttar Pradesh Stamp (Amendment) Act, 1952' shall be substituted.

—Substituted by U. P. Stamp (Amendment) Act, 28 of 1952 (S. 9). [1-11-1952.]

## SECTION 57

### Amendment

#### Mysore

In clause (e) of sub-section (1) of S. 57, for the words 'the High Court at Madras,' the words 'the High Court of Mysore' shall be substituted.

—Substituted by Mysore High Court (Extension of Jurisdiction to Coorg) Act, 72 of 1952 S. 6 and Schedule.) [1-4-1953]

Add in the Synopsis.

#### 6. Costs.

#### Note 1

Add after Pt. 2C at the end of the para :

[Pt. 2cc] The view taken by the Supreme Court in *Chief Controlling Revenue Authority v. Maharashtra Sugar Mills* has now been followed by the Madras High Court in the undermentioned decision and the High Court issued a writ of mandamus directing the Board of Revenue to state case under this section as substantial questions were involved in the case. 1952 Mad 811 (A I R V 39 P 3, 7), *Appalanarasimhalu P. C. v. Board of Revenue*.

#### Note 3

Add at the end of the note as a separate para :

[Pt. 10] It has been held that it is the Collector alone who has the power to assess the penalty, though the Court or any other officer having the authority by law may impound the document. And therefore where a Division Bench of the High Court not only impounds an insufficiently stamped document produced before it in appeal but assesses the amount of the penalty and sends it to the Collector for realising the amount the judgment relating to the assessment of penalty is not warranted by the provisions of the Stamp Act and does not constitute a bar to hearing the matter by the Full Bench in a reference under this section after the assessment of penalty by the Collector. 1955 Hyd 17 (Prs. 15, 16) ((S) AIR V 42 C 3): ILR (1954) Hyd 562 (FR), *Jai Narayan v. Yasin Khan*.

Add after Note 5.

6. Costs : — [Pt. 1] If any person affected by the order of the stamp authority wishes the authority to make a reference, he would do so at his own risk as to costs ; if he succeeds, he will get the costs; if he fails, he will have to pay the costs to the stamp authority : unless, of course in any given case there are special reasons to depart from this rule. 1952 Bom 285 (A I R V 39 P 5) : I L R (1952) Bom 507 (SB), *In re Chief Controlling Revenue Authority*.

## SECTION 61

### Note 1

Add in the Foot Notes indicated :

2. 1953 Hyd 14 (AIR V 40 P 14) : I L R (1952) Hyd 495, *Addu Achiar v. Custodian, Evacuee Property*.

3. 1953 Hyd 14 (AIR V 40 P 14) : I L R (1952) Hyd 495 (DB), *Addu Achiar v. Custodian, Evacuee Property*.

4. 1951 Pat 625 (A I R V 38 P 3) : 30 Pat 960 (DB), *Ram Ranbijaya Prasad Singh v. Chamaru Prasad*.

Add after Point 4 at the end of the para :

[Pt. 4a] A private party who has paid excess duty or penalty has no locus standi to apply under this section for refund of the same as the section is not concerned with refund of excess duty or penalty. 1951 Pat 625 (AIR V 38 P 3) : 30 Pat 960 (DB), *Ram Ranbijaya Prasad Singh v. Chamaru Prasad* \* (See also Note 8).

### Note 5

Add after Pt. (1).

[Pt. 1a] It is open to the High Court as an appellate Court to impound a document admitted in the lower Court and call for the payment of the stamp duty and the compounding charges. 1954 Assam 175 (Pr 8) (AIR V 41 C 55) : ILR (1953) 5 Assam 525 (DB), *Ramesh Chandra v. Bank of Assam Ltd.*

### Note 8

Add in the Foot Note indicated.

2. 1951 Pat 625 (A I R V 38 P 3) : 30 Pat 960 (DB), *Ram Ranbijaya Prasad Singh v. Chamaru Prasad*.

## SECTION 64

### Note 1

Add in the Foot Notes indicated :

2. 1953 Mad 941 (A I R V 40 C 373 P 10) : 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

3. 1953 Mad 941 (A I R V 40 C 373 P 10) : 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

### Note 2

Add after Pt. 2.

[Pt. 2a] So also where after a settlement deed has been registered the infor-



mation is received that the valuation of the property shown in the deed is an under-valuation and that the legitimate stamp duty has been intentionally evaded to defraud the State, it is open to the Registrar to initiate prosecution under this clause. 1953 Mad 941 (A I R V 40 C 373 P 7): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

Add after Pt. 6 as a separate Para :

[Pt. 7] In a prosecution under this clause the burden is on the prosecution to show affirmatively that terms of S. 27 have not been complied with. The accused is entitled to rely upon the evidence that has been produced on behalf of the prosecution to urge that such evidence does not establish the guilt. 1953 Mad 941 (A I R V 40 C 373 P 9): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

### Note 3

Add in the Foot Notes indicated :

1. 1953 Mad 941 (A I R V 40 C 373 P 11): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.
2. 1953 Mad 941 (A I R V 40 C 373 P 11): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.
3. 1953 Mad 941 (A I R V 40 C 373 P 11): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

## SECTION 70

### Note 1

Add after Pt. 1 :

[Pt. 1a] In the State of Madras the District Registrars have also been authorised to launch prosecutions under the Act. 1953 Mad 941 (A I R V 40 C 373 P 4): 1953 Cri L Jour 1756, *In re Venkataswami Aiya*.

## SECTION 78

### Provincial Amendment

#### Rajasthan

- (i) Section 78 shall be deemed to be omitted.

—Omitted by Rajasthan Stamp Law (Adaptation) Act, 7 of 1952 (S. 3 (1) and First Schedule). [15.5.52].

- (ii) The above entry (i) shall now be deleted and shall be deemed always to have been deleted by the Rajasthan Stamp Law (Adaptation) Amendment Act, 17 of 1953, S. 2. [10.10.1953.]

## SCHEDULE I

### RAJASTHAN

Schedule I to the Indian Act shall be *replaced* in the manner shown below : —

## SCHEDULE I

### Description of Instrument

1

### Proper Stamp Duty.

2

1. ACKNOWLEDGMENT, of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debtor any stipulation to pay interest or to deliver any goods or other property.

2. ADMINISTRATION BOND, including a bond given under sections 291, 375 and 376 of the Indian Succession Act, 1925, or under section 6 of the Government Savings Bank Act, 1873,—

(a) where the amount does not exceed Rs. 1,500/;

(b) in any other case ... ..

3. ADOPTION DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer any authority to adopt.

4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.

Two annas.

The same duty as on a Bond (No. 15) for such amount.

Ten rupees.

Twenty rupees.

Two rupees



*Description of Instrument.***1***Proper Stamp Duty.***2***Exemptions.*

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment in the Indian Army or the Indian Air Force;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

**5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

- (a) if relating to the sale of a bill of exchange;
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;
- (c) if not otherwise provided for.

Four annas.

Subject to a maximum of twenty rupees, one and a half anna for every Rs. 10,000 or part thereof of the value of the security or share.  
One rupee.

*Exemptions.*

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;
- (b) made in the form of tenders to the Government for or relating to any loan :

**6. AGREEMENT, relating to deposit of title-deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to—**

- (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt,—
- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement

where the amount of the loan or debt does not exceed Rs. 200.

Three annas.

where it exceeds Rs. 200 but does not exceed Rs. 400.

Eight annas.

where it exceeds Rs. 400 but does not exceed Rs. 600.

Twelve annas.

where it exceeds Rs. 600 but does not exceed Rs. 800.

One rupee.

where it exceeds Rs. 800 but does not exceed Rs. 1000.

One rupee four annas.

where it exceeds Rs. 1000 but does not exceed Rs. 1200.

One rupee eight annas.

where it exceeds Rs. 1200 but does not exceed Rs. 1600.

Two rupees.

where it exceeds Rs. 1600 but does not exceed Rs. 2500.

Three rupees.

where it exceeds Rs. 2500 but does not exceed Rs. 5000.

Six rupees.

where it exceeds Rs. 5000 but does not exceed Rs. 7500.

Nine rupees.

where it exceeds Rs. 7500 but does not exceed Rs. 10000.

Twelve rupees.

where it exceeds Rs. 10000 but does not exceed Rs. 15000.

Eighteen rupees.



<i>Description of Instrument.</i>	<i>Proper Stamp Duty.</i>
1	2
where it exceeds Rs. 15000 but does not exceed Rs. 20000.	Twenty-four rupees.
where it exceeds Rs. 20000 but does not exceed Rs. 25000.	Thirty rupees.
where it exceeds Rs. 25000 but does not exceed Rs. 30000.	Thirty-six rupees.
and for every additional Rs. 10,000 or part thereof in excess of Rs. 300000.	Twelve rupees.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under clause (a) for the amount secured.
<i>Exemptions.</i>	
Instruments of pawn or pledge of agricultural produce if unattested.	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property moveable or immovable, where made by any writing not being a will.	Twenty-five rupees.
8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1500.	The same duty as on a Bond (No. 15) for such amount.
(b) in any other case.	Ten rupees.
<i>Exemptions.</i>	
(a) Appraisement or valuation made for the information of one party only; and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment.	Ten rupees.
10. ARTICLES OF ASSOCIATION OF A COMPANY.	Fifty rupees.
<i>Exemptions.</i>	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.	
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,500;	The same duty as on a Bond (No. 15) for such amount.
(b) in any other case	Ten rupees.
15. BOND, as defined by section 2 (5) not being a debenture and not being otherwise provided for by this Act, or by the Court-fees Act, 1870, of the Central Legislature as adapted to Rajasthan,—	
where the amount or value secured does not exceed Rs. 10.	Three annas.
where it exceeds Rs. 10 and does not exceed Rs. 50.	Six annas.
where it exceeds Rs. 50 and does not exceed Rs. 100.	Twelve annas.



<i>Description of Instrument</i> <b>1</b>	<i>Proper Stamp Duty.</i> <b>2</b>
where it exceeds Rs. 100 and does not exceed Rs. 200.	One rupee eight annas.
where it exceeds Rs. 200 and does not exceed Rs. 300.	Two rupees twelve annas.
where it exceeds Rs. 300 and does not exceed Rs. 400.	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500.	Three rupees twelve annas.
where it exceeds Rs. 500 and does not exceed Rs. 600.	Six rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700.	Seven rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800.	Eight rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900.	Nine rupees.
where it exceeds Rs. 900 and does not exceed Rs. 1000.	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees.]
17. CANCELLATION — Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Seven rupees eight annas.
18. CERTIFICATE, of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—	
(a) where the purchase money does not exceed Rs. 10.	Four annas.
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25.	Eight annas.
(c) in any other case.	The same duty as on a Conveyance (No. 23) for consideration equal to the amount of the purchase-money only.
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, of any other person either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	Two annas.
22. COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence for the benefit of his creditors.	Fifteen rupees.
23. CONVEYANCE [as defined by section 2 (10)] not being a TRANSFER charged or exempted under No. 62, — where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	One rupee.
where it exceeds Rs. 50 but does not exceed Rs. 100.	Two rupees.
where it exceeds Rs. 100 but does not exceed Rs. 200.	Four rupees.
where it exceeds Rs. 200 but does not exceed Rs. 300.	Six rupees.
where it exceeds Rs. 300 but does not exceed Rs. 400.	Eight rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500.	Ten rupees.



<i>Description of Instrument</i> 1	<i>Proper Stamp Duty.</i> 2
where it exceeds Rs. 500 but does not exceed Rs. 600.	Twelve rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Fourteen rupees.
where it exceeds Rs. 700 but does not exceed Rs. 800.	Sixteen rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.	Eighteen rupees.
where it exceeds Rs. 900 but does not exceed Rs. 1000.	Twenty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Ten rupees.
<i>Exemptions.</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1914.	
24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Twelve annas.
(ii) in any other case ... ..	One rupee eight annas.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed two rupees.	The same duty as is payable on the original.
(b) in any other case ... ..	Two Rupees.
<i>Exemptions.</i>	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
26. CUSTOMS BOND—	
(a) Where the amount does not exceed Rs. 1500.	The same duty as on a Bond (No. 15) for such amount.
(b) in any other case ... ..	Ten rupees.
28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person, therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any warehouse in which goods are stored or deposited on rent or hire, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	
30. ENTRY AS AN ADVOCATE OR VAKIL ON the roll of the High Court, under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by the Rajasthan High Court Ordinance, 1949 or by the Legal Practitioners Act, 1879,	
	Five rupees.
	Four hundred rupees.



*Description of Instrument***1***Exemptions.*

Entry of an Advocate or Vakil on the roll of the High Court, when he has previously been enrolled in the High Court.

31. EXCHANGE OF PROPERTY — Instrument of.

32. FURTHER CHARGE — Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is with possession).

(b) when such mortgage is one of the description referred to, in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

(ii) if possession is not so given.

33. GIFT. — Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)

34. INDEMNITY BOND ... ..

35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year;

(ii) where the lease purports to be for a term of not less than one year but not more than three years;

(iii) where the lease purports to be for a term in excess of three years;

(iv) where the lease does not purport to be for any definite term;

(v) where the lease purports to be in perpetuity.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

*Proper Stamp Duty***2**

The same duty as on a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

The same duty as on a Conveyance (No. 23) for a consideration equal to the total amount of the charge including the original mortgage and any further charge already made less the duty already paid on such original mortgage and further charge.

The same duty as on a Bond (No. 15) for the amount of the further charge secured by such instrument.

The same duty as on a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

The same duty as on a Security Bond (No. 57) for the same amount.

The same duty as on a Bond (No. 15) for the whole amount payable or deliverable under such lease.

The same duty as on a Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as on a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

The same duty as on a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee.



*Description of Instrument*

1

*Proper Stamp Duty.*

2

*Exemptions.*

- (a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink).

38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

Fifteen rupees.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY.

- (a) if accompanied by Articles of Association under section 17 of the Indian Companies Act, 1913.

Thirty rupees.

- (b) if not so accompanied.

One hundred rupees.

*Exemptions.*

Memorandum of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. MORTGAGE DEED, not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Mortgage of a Crop (No. 41), or Security-Bond (No. 57) :—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

- (b) when possession is not given or agreed to be given as aforesaid :

The same duty as on a Bond (No. 15) for the amount secured by such deed.

*Explanation.* — A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article;

- (c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.

One rupee.

One rupee.

*Exemptions.*

(1) Instruments executed by agriculturists taking advances from the Government or by their sureties as security for the repayment of such advance.

(2) Letters of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is not in existence at the time of the mortgage—

- (a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;

Two annas.

Two annas.

- (b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instruments—

for every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.

Three annas.

Three annas.



*Description of Instrument***1***Proper Stamp Duty.***2**

42. NOTARIAL ACT, that is to say, any instrument endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public.

Two rupees.

43. NOTE OR MEMORANDUM, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees;

(b) of any stock or marketable security exceeding in value twenty rupees.

Four annas.

45. PARTITION.—Instrument of [as defined by section 2 (15) ].

Subject to a maximum of twenty rupees, one and a half anna for every Rs. 10,000 or part thereof of the value at the stock or security.

The same duty as on a Conveyance (No. 23) for the amount or value of the separated share or shares of the property.

N. B.—The largest share remaining after property is partitioned (or if there are two or more shares of equal value and not smaller than that of the other shares) then one of such equal shares shall be deemed to be that from which the other shares are separated :

Provided always that—

(a) When an instrument of partition containing an agreement to divide property in severalty is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee :

(b) Where land is held on revenue settlement for a period <sup>1</sup>[not] exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue:

(c) Where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee.

46. PARTNERSHIP.—

(A) Instrument of—

(a) where the capital of the partnership does not exceed Rs. 500;

(b) in any other case

(B) Dissolution

Five rupees.

Twenty rupees.

Ten rupees.

48. POWER OF ATTORNEY [as defined by section 2 (21)] not being a Proxy (No. 52)—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.

One rupee.

(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a):

Two rupees.

(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;

Seven rupees eight annas.

1. Inserted and deemed always to have been inserted, by Raj. Act 17 of 1953, S. 3, [10-10-1953].



*Description of Instrument*  
1

*Proper Stamp Duty*  
2

- (d) when authorising more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally;  
(e) when given for consideration and authorising the attorney to sell any immovable property;  
(f) in any other case

Fifteen rupees.

The same duty as on a Conveyance (No. 23) for the amount of the consideration.

Two rupees for each person authorised.

N. B. — The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation.* — For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.

Two rupees.

54. RE-CONVEYANCE OF MORTGAGED PROPERTY—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;

- (b) in any other case ... ..

The same duty as on a Conveyance (No. 23) for the amount of such consideration as set forth in the re-conveyance.

Twenty rupees.

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,500/-

- (b) in any other case ... ..

The same duty as on a Bond (No. 15) for the amount or value as set forth in the lease.

Ten rupees.

57. SECURITY BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money or <sup>1</sup>[other] property received by virtue thereof or executed by a surety to secure the due performance of a contract (or the due discharge of a liability)—

- (a) when the amount secured does not exceed Rs. 1,500/-;

- (b) in any other case ... ..

The same duty as on a Bond (No. 15) for the amount secured.

Ten rupees.

*Exemptions.*

Bond or other instrument when executed—

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall be not less than a specified sum per mensem;

- (b) executed by agriculturists taking advances from the Government or by their sureties as security for the repayment of such advances;

- (c) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.



<i>Description of Instrument</i> 1	<i>Proper Stamp Duty.</i> 2
58. SETTLEMENT— A. — Instrument of (including a deed of dower).	The same duty as on a Bond (No. 15) for a sum equal to <sup>1</sup> [the amount or value of] the property settled as set forth in such settlement : Provided that where an agreement to settle is stamped with the stamp required for an instrument or settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.
<i>Exemptions.</i>	
Deed of dower executed on the occasion of a marriage between Mohammadans.	
B.—Revocation of ... ..	The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding fifteen rupees.
59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913.	One and a half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.
61. SURRENDER OF LEASE,— (a) when the duty with which the lease is chargeable does not exceed seven rupees eight annas ; (b) in any other case ... ..	The duty with which lease is chargeable.
<i>Exemptions.</i>	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration)— (a) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8; (b) of any interest secured by a bond, mortgage deed or policy of insurance— (i) if the duty on such bond, mortgage-deed or policy does not exceed Seven rupees eight annas; (ii) in any other case ... .. (c) of any property under the Administrator-General's Act, 1913. (d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	One half of the duty payable on a Conveyance (No. 23) for a consideration equal to the <sup>2</sup> [face amount of the debenture.]  The duty with which such bond, mortgage-deed or policy of insurance is chargeable.  Seven rupees eight annas. Fifteen rupees.  Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a), (b) and (c) of this Article.
<i>Exemptions.</i>	
Transfer by endorsement— (a) of a bill of exchange, cheque or promissory note; (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods; (c) of a policy of insurance; (d) of securities of the Central Government.	
63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
<i>Exemption.</i>	
Transfer of any lease exempt from duty.	

1. Inserted and deemed always to have been inserted, by Raj. Act 17 of 1953, S. 5, [10-10-1953]

2. Substituted for "value of the share" by Raj. Act 17 of 1953, S. 6, [10-10-1953].



Description of Instrument

1

64. TRUST:—

A.—Declaration of, or concerning any property, when made by any writing not being a will.

B. — Revocation of, or concerning any property when made by any instrument other than a will.

65. WARRANT FOR GOODS, that is to say any instrument evidencing the title of any person therein named or his assigns, or the holder thereof, to the property in any goods lying in or upon any deck, <sup>1</sup>[warehouse] or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

—Replaced by Rajasthan Act 7 of 1952 (S. 3 (vii) and Second Schedule) [15-5-1952].

1. Substituted and shall be deemed always to have been substituted, for "house" by *ibid*, S. 7, [10-10-1953].

Proper Stamp Duty

2

The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned but not exceeding twenty rupees.

The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned but not exceeding fifteen rupees.

Six annas.

SCHEDULE I

ARTICLE 1

Note 7

Add in the Foot Notes indicated :

2. 1951 Mad 605 (A I R V 38 C 171 P 5), *Narayana v. Mareyya*.

9. 1951 Madh B 78 (A I R V 38 C 26 P 3), *Munnalal v. Damodar*. (Whether a balance, signed by a debtor in the books of his creditor, amounts to an acknowledgment, is a question depending upon the form of entry and the intention of the entry.)

Note 8

Add in the Foot Notes indicated :

1. 1953 Hyd 154 (A I R V 41 C 65 P 2) : I L R (1953) Hyd 93 (DB), *Samrat Mul v. Inder Mul*.

[See also 1954 Assam 175 (Pr 8) (A I R V 41 C 55) : ILR (1953) 5 Assam 525 (D B), *Ramesh Chandra v. Bank of Assam Ltd.* (An ordinary letter addressed to the creditor and signed by the debtor in which the debtor acknowledges that a certain debt is payable to the creditor and that he wants the payment of this to be made in monthly instalments cannot be brought under Art. 1.)]

3. 1951 Mad 605 (A I R V 38 C 171 P 4), *Narayana v. Mareyya*.

[But see 1951 Madh B 78 (AIR V 38 C 26 P 3), *Munnalal v. Damodar*. (Expression in khata entry 'Baqi dena' is an unconditional acknowledgment implying promise to pay and as such is an agreement and not an acknowledgment coming under Sch. I, Art. 1 — Submitted not correct).]

8. 1953 Hyd 154 (A I R V 40 C 65 P 2) : I L R (1953) Hyd 93 (DB), *Samrat Mul v. Inder Mul*. (Bond.)

ARTICLE 4

Note 2

Add in the Foot Notes indicated :

1a. (1946-52) I D 36646 (Raj), *Firm Surajmal Badri Narain v. Roshanlal Chatur*. (It is the purpose which must be immediate. The word "immediate" is used in contradistinction to the word "remote".)

1. 1951 Madh B 158 (A I R V 38 C 63 P 2) (DB), *Gendalal v. Dulichand*. (The word 'immediate' no doubt precedes the word 'purpose'; but the word 'purpose' cannot be isolated from the words 'being filed or used in any Court or before the officer of any Court.' Therefore, the word 'immediate' also has to be linked with both the filing and using of the affidavit in any Court or before any officer of the Court. If, therefore, an affidavit is to be filed or used immediately in any Court or before any officer of the Court it can claim exemption from stamp duty. Whether the filing or using of an affidavit is immediate or not is to be determined in relation to the facts of each case : 1947 All 37 (AIR V 34 C 21) (F B), *Shrikishan Das v. Mohd. Nazir*, dissented.)

Add after point 2a as a separate para :

[Pt. 2b] The exemption will apply to an affidavit filed under the provisions of O. 11, R. 8, Civil P. C. as it is made for the immediate purpose of filing it in Court. (1946-52) I D 36646 (Raj), *Firm Surajmal Badri Narain v. Roshanlal Chatur*.

ARTICLE 5

Note 3

Add in the Foot Notes indicated :

9. 1952 Bom 199 (A I R V 39 P 3) : I L R (1952) Bom 881 (SB). *In re Indian Stamp Act (II of 1899)*.

11. ('48) I L R (1948) 2 Cal 323 (331) (S B), *Standard Coal Co., Ltd. v. Chief Controlling Revenue Authority, Bengal*. (An agreement varying the rent or any other stipulation of an existing lease, other than an agreement by which the period of that lease is extended, would not come within the definition of "lease" as given in S. 2 (16). Such instrument, therefore, requires a stamp duty of Re. 1 under Art. 5 (c). Where, however, the agreement extends the period of an existing lease, it would be regarded as a lease for the period by which the original period is extended and stamp duty



would have to be calculated in terms of Art. 35. In the case of a mining lease, S. 26 must be kept in view.)

Page 547—Add after Pt. 25 as a separate paragraph No. 3 under the sub-heading “Agreement and receipt”.

[Pt. 25a] Where the document amongst several other things clearly mentioned that a particular house was to be sold for Rs. 10,000 and that the payment of Rs. 2,900 was made through two cheques and further stated that the balance of the money might be paid within three years at the convenience of the purchaser and there was an undertaking that a registered sale-deed would be executed, the registration expenses being borne by the vendee and there was also reference to the fact that the vendee was already in possession of the house, it was held that having regard to all the contents of the document it must be held to an agreement to sell and not merely a receipt for the sum of Rs. 2,900 and it, therefore, should have been scribed on a stamp of As. 8. 1954 *Ajmer* 45 (A I R V 41 C 44 P 4), *Sheo Ram v. Rameshwarlal*.

#### Note 8

Add in the Foot Note indicated :

1. ('48) I L R (1948) 2 Cal 323 (331) (S B), *Standard Coal Co., Ltd. v. Chief Controlling Revenue Authority, Bengal*. (Agreement varying rent or any other stipulation of an existing lease other than one extending period of lease is not a lease but must be stamped as an agreement under Art. 5 (c).)

Add at the end of the note after point 1 :  
See also S. 2 (16) Note 19.

#### Note 13

Add in the Foot Note indicated :

4. 1953 Raj 211 (A I R V 40 C 74 P 7, 9) : I L R (1952) 2 Raj 879 (D B), *Chiranji Lal v. Ramnath*. (Balance of previous account struck in khata of debtor in account book of creditor—Certain rate of interest also recorded—Document at best can be considered to be an agreement and not a promissory note though containing a promise to pay.)

#### Note 14

Add in the Foot Note indicated :

1. See also 1953 Raj 211 (AIR V 40 C 74 P 7, 9): I L R (1952) 2 Raj 879 (D B), *Chiranji Lal v. Ramnath*. (Balance of previous account struck in khata of debtor in account book of creditor—Certain rate of interest recorded—Held document at best can be considered to be an agreement and not a promissory note though containing a promise to pay.)

#### Note 17

Add in the Foot Notes indicated :

7. 1951 Pat 9 (AIR V 38 C 3 P 5, 9) : 29 Pat 955 (DB), *Sasa Musa Sugar Mills Ltd. v. Sugeni*

*Pandey*. (Agreement for sale of sugarcane crop and its mortgage—Document is chargeable with higher duty under Art. 5 (c) and not under Art. 41 by virtue of S. 6—Exemption (a) does not apply.)

18. 1951 Pat 9 (A I R V 38 C 3 P 4): 29 Pat 955 (D B), *Sasa Musa Sugar Mills Ltd. v. Sugeni Pandey*. (The word ‘exclusively’ in Sch. I, Art. 5, Exemption (a) governs the entire clause and not only the words “goods or merchandise”—Minority view of Verma and Mulla JJ. in 1941 All 243 (A I R V 28) (FB), *L. H. Sugar Factory, Pilibhit v. Moti, Rel. on.*)

Add after Pt. 10 :

[Pt. 10a] Agreement for sale of motor cycle is an agreement for or relating to sale of goods or merchandise. (1954) 1954-1 All E R 855 (856), *Routledge v. McKay*.

### ARTICLE 6

#### Note 2

Add after Pt. 3 :

[Pt. 3a] What is intended by Art. 6 is a document which should merely contain the bargain between the parties with regard to the deposit of title-deeds and, may be, conditions subsidiary or ancillary to the deposit of title-deeds. But if a document contains all the provisions which one would normally find in a mortgage-deed, then the mere fact that the document also contains the bargain with regard to the deposit of title-deeds will not make it an agreement for the deposit of title-deeds. 1954 Bom 462 (A I R V 41 C 126 P 2): I L R (1954) Bom 1074 (S B), *Indian Stamp Act, In re*. (Where the deed contained many provisions which are never found in an agreement with regard to the deposit of title-deeds such as a provision with regard to the acceleration of the due date for the payment of the mortgage-debt. Held, that it was a provision which had nothing whatever to do with the deposit of title-deeds. The title-deeds having been deposited and that fact having been recorded this was an obligation which was undertaken by the mortgagor to pay the mortgage debt earlier than on the due date if he did not carry out any one of the conditions mentioned in that clause. This was by no means a simple document; it was a most elaborate document, and by this document the mortgagee had acquired rights which were proper to a legal mortgage and not to a memorandum of deposit of title-deeds. The document, therefore, fell under Art. 40 (b) and not under Art. 6.)



## ARTICLE 13

### Note 3

Add in the Foot Note indicated :

1. 1951 Ajmer 72 (AIR V 38 C 67 P 1), *Jhumar Mal v. Mohan Lal Palol*. (Shahjog hundi.)

Add after Pt. 1 :

[Pt. 1a] A 'hundi' payable at sight is a bill of exchange as defined in S. 5 of the Negotiable Instruments Act. In any case, it is a bill of exchange within the definition of the term of S. 2 (2) of the Stamp Act and no stamp need be affixed thereon. 1953 Ajmer 34 (AIR V 40 C 37 P 2), *Shewak Ram v. Prib Das*.

[Pt. 1b] See the undermentioned case under the Hyderabad Stamp Act. 1953 Hyd 297 (AIR V 40 C 150 P 4) : I L R (1953) Hyd 601, *Ganga Bishan v. Mohd. Abdul Aziz*. (Article 37 read with Art. 9 of the Hyderabad Stamp Act as amended by Regulation 15 of 1357F., did not provide for stamp duty on promissory note payable on demand. Such a promissory note to which the Act as amended applies, did not require to be stamped.)

## ARTICLE 15

### Note 4

Add immediately after the figure 7 :

[Pt. 7a] Or given by a respondent in respect of the release of property. 1955 N U C (Mad) 209 (A I R V 42) (DB), *Collector of Customs, Madras v. Lala Gopikissen Gokul Doss*. (1935 Mad 380 (A I R V 22) (FB), followed. Judgment of Krishnaswami Nayudu, J., in Application No. 4190 of 1949 in C. S. No. 576 of 1949 held not correct.)

Add after the words "Within the meaning of Art. 6 of Sch. II of the Court-fees Act :"

[Pt. 7b] An order in original side appeal directing the respondent in the appeal to furnish security for the payment of a sum of money has been held to be an order made under the Code of Civil Procedure and therefore governed by Art. 6, Sch. II of the Court-fees Act. 1955 N U C (Mad) 209 (AIR V 42) (DB), *Collector of Customs, Madras v. Gopkissen Gokul Doss*.

## ARTICLE 24

### Note 1

Add at the end of the note after point 8 as a separate paragraph :

[Pt. 9] This Article contemplates cases, as is clear from clause (i), of copies of which the originals are not chargeable with any duty. Hence where the original document executed out of State does not

require stamp the certified copy brought in the State need only to be stamped under Art. 24. 1951 Pepsu 24 (A I R V 38 C 5 P 2), *Co-operative Assurance Co., Ltd. v. Lachman Singh*.

## ARTICLE 30

### Note 3

Add at the end of the note as separate paragraph :

[Pt. 1] The stamp duty levied under this Article or Art. 25 (a) of Sch. 1A (Mad) is not of the same nature as the license tax or privilege tax. The imposition of such duty is not invalid as being unconstitutional. 1952 Mad 395 (A I R V 39 C 105/35 P 39, 50) : I L R (1952) Mad 933 (DB), *Ananthakrishnan S. v. State of Madras*.

### Note 4

Add after Pt. 2 :

[Pt. 2a] So also an advocate of the Travancore-Cochin High Court seeking enrolment as an advocate of the Madras High Court is not entitled to claim the exemption to stamp duty under Sch. 1A, Art. 25 (Mad) (corresponding to this article). 1954 Mad 78 (A I R V 41 C 20 P 5), *Abdul Khader, In re*. (The Indian Stamp Act is not in force in the State of Travancore-Cochin. A person entered on the rolls of that High Court was therefore under no obligation to pay the stamp duty under the entry in the Indian Stamp Act. He will therefore not be a person who has been previously enrolled in a High Court within the meaning of that expression in the exemption.)

[Pt. 2b] Though the expression "High Court" in Madras Art. 25 is general, the "High Court" referred to therein is a High Court within the territory to which the Stamp Act applies : 1954 Mad 78 (A I R V 41 C 20 P. 4), *In re Abdul Khader*. (1942 Mad 455 (A I R V 29) (SB), Foll.)

[Pt. 2c] The right to the benefit of the exemption under Madras Art. 25 can only arise in cases where the original entry itself would be applicable. This fact carries with it the implication that the enrolment referred to in the exemption is an enrolment which is similar to the class of enrolments referred to in the main provision itself. 1954 Mad 78 (A I R V 41 C 20 P 3) (DB), *In re Abdul Khader*.

Add after Pt. 6 :

[Pt. 7] See also the undermentioned case. 1954 Him Pra 51 (A I R V 41 C



29 P 3, 4, 5, 6), *Kirti Ram Advocate, In re.* (Certificate of enrolment of Advocate signed by Registrar on 2-6-1953—Stamp duty should be paid according to law in force on 2-6-1953—In Himachal Pradesh, on this date Indian Stamp (Himachal Pradesh Amendment) Act (IV of 1953) was in force—This Act does not contain any exemption as is contained in Art. 30, Sch. I, Stamp Act, 1899 as interpreted in 1942 Mad 455 (A I R V 29) (SB)—Advocate of Court of Judicial Commissioner, Bilaspur, enrolling as advocate of Judicial Commissioner's Court, Himachal Pradesh, on this date, is not entitled to any exemption from stamp duty.)

## ARTICLE 33

### Note 2

Add after Pt. 5 :

[Pt. 6] Where a deed of partition executed by the sons and attested by their mother recited the fact of surrender by the mother in favour of the sons as a past transaction it was held that the document was a pure and simple partition deed and no stamp duty was payable under this article. 1952 Pat 32 (A I R V 39 C 11 P 4) : 30 Pat 1158 (SB), *Dr. Vishnu Shankar v. State of Bihar.*

### Note 4

Add after Pt. 2 :

[Pt. 2a] A contrary view, however, is taken in the undermentioned case. 1955 N U C (Cal) 820 (A I R V 42), *Upendra Nath v. Anath Chandra.* (A direct gift by a deed which is a deed of non-testamentary disposition to a Hindu deity is a disposition of property for religious purpose and such deed is a deed of settlement for the purposes of Stamp Act, notwithstanding that there is no trust and no disposition of successive interests in immovable property.)

## ARTICLE 35

Add in the Synopsis :

2a. Document varying terms of lease — Duty payable.

13a. Proviso.

### Note 1

Add in the Foot Note indicated :

2. 1952 Bom 199 (A I R V 39 P 3) : I L R (1952) Bom 881 (SB), *In re Indian Stamp Act (2 of 1899)* \* (148) I L R (1948) 2 Cal 323 (330) (FB), *Standard Coal Co. Ltd. v. Chief Controlling Revenue Authority, Bengal.* ("Agreement to let"—Phrase covers only the case where agreement amounts to actual demise.)

Add after Note 2 :

### Note 2a

2a. Document varying terms of lease—Duty payable—See Note 19 on S. 2 (16).

### Note 11

Add in the Foot Note indicated :

2. 1952 Bom 235 (A I R V 39 P 2) : I L R (1952) Bom 507 (SB), *In re Chief Controlling Revenue Authority.* ("Rent reserved" can only mean rent in respect of which there is a liability; rent in respect of which there is a covenant on the part of the lessee to pay the amount mentioned and stated in the document.)

Add after point 2 :

[Pt. 2a] Where before the execution of the lease certain amount was paid to the lessor in respect of the lease and there was no covenant to pay rent, but there was appropriation of the amount paid to rent which was stated as being for certain fixed amounts spread over the period of the lease, it was held that there was no reservation of rent under the lease and therefore the document should be stamped under Art. 35 (b) and not under Art. 35 (a) (iii). 1952 Bom 285 (A I R V 39 P 2) : I L R (1952) Bom 507 (SB), *In re Chief Controlling Revenue Authority.*

Add after Note 13 :

### Note 13a

13a. Proviso—[Pt. 1] The object of this proviso is to relieve the subject from paying twice over on a document which has already been subjected to tax as falling under this article. 1952 Bom 199 (A I R V 39 P 3) : I L R (1952) Bom 881 (SB), *In re Indian Stamp Act (II of 1899).*

[Pt. 2] In order to claim the benefit of this proviso it is not necessary that the prior agreement to lease, which is stamped with ad valorem stamp required for a lease should effect a present demise. If an agreement to lease is in fact stamped as a lease and in pursuance of that agreement a lease is subsequently executed then the parties are entitled to the relief which the proviso affords irrespective of the fact whether the prior agreement effects a present demise or not. 1952 Bom 199 (A I R V 39 P 3) : I L R (1952) Bom 881 (SB), *In re Indian Stamp Act (II of 1899).*

## ARTICLE 40

### Provincial Amendment

#### Madras

The following entries at page 773 are omitted : —



“(b) When required in One rupee suits or proceedings two annas.” under the Presidency Small Cause Courts Act, 1882.

—Presidency Small Cause Courts (Madras Amendment) Act, 1955, (Madras Act 12 of 1955), S. 7.

## ARTICLE 40

### Note 7

Add in the Foot Note indicated.

5. 1954 Bom 462 (A I R V 41 C 126 P 2, 3, 4) : I L R (1954) Bom 1074 (SB), *In re Indian Stamp Act*. (Document mentioning sum advanced and date on which it was repayable. It contained various covenants by mortgagor regarding payment of interest, costs, charges, expenses between attorney & client, payment of compound interest, obligation of mortgagor to execute a first legal mortgage and payment of insurance. It also provided for giving of a notice by the mortgagor on his failure to pay amount on due date and dealt with acceleration of due date on the happening of contingency mentioned therein—Held that as the document contained many provisions which are not found in an agreement with regard to deposit of title deeds, particularly the provision with regard to acceleration the document was chargeable to stamp duty under Art. 40 (b) and not under Art. 6.)

## ARTICLE 41

### Note 3

Add at the end of the Note as a separate Paragraph :

[Pt. 3] Where the document read as a whole has dual character of being an agreement for sale of sugarcane and also a mortgage of the sugarcane crops until the entire dues advanced by way of seed, manures, sanai and plough are satisfied, the document is chargeable with the higher duty under Sch. I, Art. 5 (c) and not under Art. 41 by virtue of S. 6 of the Act. 1951 Pat 9 (A I R V 38 C 3 P 5, 8) : 29 Pat 955 (DB), *Sasa Musa Sugar Mills Ltd. v. Sugan Pandey*.

## ARTICLE 43

### Note 3

Add after Pt. 5.

[Pt. 6] See also the undermentioned case 1954 Cal 179 (A I R V 41 C 67 P 17), *Sohanlal Pachisia & Co. v. Bilasray*. (The words of the suit contract note were “we have this day sold for you” 4000 shares—Affixing of stamps on the back of the contract according to requirement of Sch. I Art. 43 read with R. 17 (f) Indian Stamp Rules—Held that the document was intended to have the appearance of a Broker's note.)

(Supp.) Stamp Act D.F. 3

## ARTICLE 48

### Note 6

Add after the first sentence in the beginning of the note :

[Pt. 1a] This clause has to be read with clause (e). When so read, it means that if there are more than ten persons authorised to act jointly or severally in more than one transaction or generally, then stamp duty payable is according to the number of persons and it is one rupee to each person authorised. 1952 Mad 515 (A I R V 39 C 116, P 24c) : I L R (1952) Mad 218, *Narayan Chettiar v. Kaleswarar Mills Ltd.* (Citing Donough's Indian Stamp Law, 9th Edn. p. 707.)

### Note 8

Add after the end of second paragraph in the Note :

[Pt. 2] In the undermentioned case a person executed a document conferring general power on two persons to act jointly and severally in the name of the executant and on his behalf in his individual capacity as also in his capacity as Director, Managing Director, Agent, Managing Agent and Liquidator of any company in which he was or might in future be interested and further, as Executor, Administrator or Trustee or in any capacity whatever as occasion might require. It was held by Chakravartti C. J. and Das J. of the Calcutta High Court that the document was chargeable with a single duty of Rs. 10 under Art. 48 (d) and was not a combination of several powers so as to attract a multiple stamp duty. It was further held that even assuming that the document amounted to several powers of attorney, each power could not be regarded as a distinct matter within the meaning of S. 5 because it did not fall under a different category in the schedule. Das Gupta J., however, took a contrary view and held that the instrument comprised several distinct matters and was chargeable with the aggregate amount duties as prescribed by S. 5. 1952 Cal 815 (A I R V 39 P 23) (SB), *Arthur Paul Benthall, In the matter of*.

## ARTICLE 49

### Note 1

Add in the Foot Note indicated :

1. 1955 Trav Co 65 (Pr 4) (S) A I R V 42 C 25) (DB), *Aiyappankutty v. Mathoo Mathai*. (A promissory note payable on demand is payable



without any demand and the true import of the words "on demand" is that the debt is due and payable immediately.)

Add after Pt. 1.

[Pt. 2] See the undermentioned case under Hyderabad Stamp Act. 1953 *Hyd* 297 (AIR V 40 C 150 P 4) : ILR (1953) *Hyd* 601. *Ganga Bishan v. Mohd. Abdul Aziz*. (Article 37 read with Art. 9 of the Hyderabad Stamp Act as amended by Regulation 15 of 1357F. did not provide for stamp duty on promissory note payable on demand. Such a promissory note to which the Act as amended applied did not require to be stamped.)

### Note 2

Add in the Foot Notes indicated :

1. 1955 Trav-Co 65 (Pr 4) (S) A I R V 42 C 25) (DB), *Aiyappankutty v. Mathoo Mathai*.
2. 1955 Trav-Co 65 (Pr 4) (S) A I R V 42 C 25) (DB), *Aiyappankutty v. Mathoo Mathai*.
3. 1955 Trav-Co 65 (Pr 4) (S) A I R V 42 C 25) (DB), *Aiyappankutty v. Mathoo Mathai*.

## ARTICLE 53

### Provincial Amendment

#### ANDHRA

In clause (c) of the exemptions, for the words "in the Presidencies of Fort St. George and Bombay" substitute the words "in the States of Madras, Bombay and Andhra."

—Andhra (Adaptation of Laws on Union Subjects) Order, 1954. [1-10-1953].

### Note 2

Add in the Foot Note indicated :

- 5a. 1952 Ajmer 46 (2) (A I R V 39 P 6, 7), *Suwalal v. S. Bhagchand Soni*.

## ARTICLE 55

### Note 2

Add in the Foot Note indicated :

1. See 1952 Pat 32 (A I R V 39 C 11 P 5) : 30 Pat 1158 (S B), *Dr. Vishnu Shankar v. State of Bihar*. (The principle on which a surrender operates is that the limited owner by her act of surrender extinguishes her own existence and thus accelerates succession. The property would, therefore, appear to pass by succession and not by conveyance.)

Add after point 5 :

[Pt. 6] Where a deed of partition executed by sons and attested by their mother recited the fact of surrender of certain properties by their mother as a past transaction, it was held that even assuming that the deed operated as a surrender it was not leviable with duty under Art. 33 in addition to that for a partition deed. 1952 Pat 32 (A I R V 39

C 11 P 5) : 30 Pat 1158 (S B), *Vishnu Shankar v. State of Bihar*.

### Note 8

Add as a separate para at the end of the Note:

[Pt. 5] See also the under mentioned case. 1955 N U C (Trav-Co) 1658 (A I R V 42) (D B), *Kakkattu Kadar Moideen Sahib v. District Collector, Trichur*. (Document held release deed and not a receipt.)

## ARTICLE 57

### Note 6

In Pt. 11 read the words 'High Court' as 'High Courts' and the word 'has' as 'have' and add after the word "Calcutta"—

[11a] AND PATNA.

1953 Pat 210 (A I R V 40 C 73 P 3) : 31 Pat 705, *Gauri Shankar Jhunjhunwala v. Baldeo Sahuje*. (A security bond executed by the appellant in pursuance of an order of Court offering certain property as security for stay of execution of the decree appealed against must be stamped under Sch. 1, Art. 40 and not under Art. 57, Stamp Act and it must also be registered.)

## ARTICLE 58

### Note 7

Add in the Foot Notes indicated :

- 2a. See also 1953 Mad 941 (A I R V 40 C 373 P 6, 7) : 1953 Cri L Jour 1756, *In re Venkataswami Aiyar*. (1950 Mad 738 (A I R V 37) : I L R (1951) Mad 119 (F B), *Board of Revenue v. Venkatarama Aiyar*, Foll.)
- 2b. See also 1953 Mad 941 (A I R V 40 C 373 P 6, 7) : 1953 Cri L Jour 1756, *In re Venkataswami Aiyar*. (1950 Mad 738 (A I R V 37) : ILR (1951) Mad 119 (F B), *Board of Revenue v. Venkatarama Aiyar*, Foll.)

## ARTICLE 62

### Note 4

Add after Pt. 3 :

[Pt. 3a] Even if the company does register an instrument of transfer of shares which is not duly stamped, it is not liable for payment of the proper stamp duty under this article. No doubt the company would be doing something which is not lawful in view of S. 34 (3), Companies Act, but the liability to pay the stamp duty in respect of such instrument would be on the executant under S. 29 of the Act. 1955 Bom 79 (S) A I R V 42 C 20 P 3), (S B), *Jagdish Mills Ltd., In re*.



## SCHEDULE I-A

## Provincial Amendments

## MADRAS

In Article 40 at page 762, the following entries are omitted :—

“(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882.

... One rupee two annas.”

—Presidency Small Cause Courts [(Madras Amendment) Act, 1955 (Mad. Act 12 of 1955) S. 7 [1-7-1955.]

## PEPSU

For schedule 1A of the Indian Stamp (Punjab Amendment) Act, 1922, in force *mutatis mutandis* in the State, the following shall be *substituted*, namely :

## “SCHEDULE 1-A.

Stamp-duty on certain instruments under the PEPSU Stamp (Amendment) Act, 2007.

*Note* :—The articles in Schedule 1-A are numbered so as to correspond with similar articles in Schedule I.

Description of instrument.	Proper stamp-duty
1. ACKNOWLEDGMENT.	... Annas two.
2. ADMINISTRATION-BOND, including a bond given under section 291, section 375 and section 376 of the Indian Succession Act, 1925, section 6 of the Government Savings Bank Act, 1873,—	
(a) Where the amount does not exceed Rs. 1,000.	... The same duty as a Bond (No. 15) for such amount.
(b) in any other case	... Ten rupees.
3. ADOPTION DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt	... Twenty five rupees.
ADVOCATE—See Entry as an advocate (No. 30).	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	... Two rupees.
<i>Exemptions.</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enlistment under the Army Act, 1950;	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of a bill of exchange;	... Four annas.
(b) if relating to the sale of Government security or share in an incorporated company or other body corporate;	... Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof, of the value of the security or share.
if not otherwise provided for	... One rupee eight annas.
<i>Exemptions.</i>	
Agreement or memorandum of agreement :—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 :	
(b) made in the form of tenders to the Government of India for or relating to any loan;	
AGREEMENT TO LEASE — see Lease (No. 35)	
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—	



- (1) the deposit of title-deeds of instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or
- (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—
- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—
- (i) when the amount of loan or debt does not exceed Rs. 200. ... Six annas.
- (ii) when it exceeds Rs. 200, but does not exceed Rs. 400. ... Eleven annas six pies.
- When it exceeds Rs. 400 but does not exceed Rs. 600. ... One rupee one anna.
- When it exceeds Rs. 600, but does not exceed Rs. 800. ... One rupee four annas.
- When it exceeds Rs. 800, but does not exceed Rs. 1,000. ... One rupee twelve annas.
- When it exceeds Rs. 1,000, but does not exceed Rs. 1,200. ... Two rupees two annas.
- When it exceeds Rs. 1,200, but does not exceed Rs. 1,600. ... Two rupees thirteen annas.
- When it exceeds Rs. 1,600, but does not exceed Rs. 2,500. ... Four rupees three annas.
- When it exceeds Rs. 2,500, but does not exceed Rs. 5,000. ... Eight rupees seven annas.
- When it exceeds Rs. 5,000, but does not exceed Rs. 7,500. ... Twelve rupees eight annas.
- When it exceeds Rs. 7,500, but does not exceed Rs. 10,000. ... Sixteen rupees four annas.
- When it exceeds Rs. 10,000, but does not exceed Rs. 15,000. ... Twenty-five rupees five annas.
- When it exceeds Rs. 15,000, but does not exceed Rs. 20,000. ... Thirty-three rupees four annas.
- When it exceeds Rs. 20,000, but does not exceed Rs. 25,000. ... Forty-one rupees four annas.
- When it exceeds Rs. 25,000, but does not exceed Rs. 30,000. ... Fifty rupees ten annas.
- And for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000. ... Sixteen rupees four annas.
- (b) if such loan or debt is repayable not more than three months from the date of such instrument. ... Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

#### *Exemption.*

Instrument of pawn or pledge of goods unattested.

7. APPOINTMENT IN EXECUTION OF A POWER whether of trustees or of property, movable or immovable, where made by any writing not being a will.

... Twenty-five rupees.

8. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit.

(a) where the amount does not exceed Rs. 1,000. ... The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case. ... Ten rupees.

#### *Exemption.*

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.



- (b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

# 10. ARTICLES OF ASSOCIATION OF A COMPANY—

- (a) When the authorized capital of the company does not exceed one lakh. ... Forty rupees.  
 (b) in other cases ... Eighty rupees.

## *Exemption.*

Articles of any association not formed for profit and registered under section 23 of the Indian Companies Act, 1913.

See also Memorandum of Association of a Company (No. 39).

12. 'AWARD', that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.

- (a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000; ... The same duty as a Bond (No. 15) for such amount.  
 (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000; ... Ten rupees.  
 and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000. ... Twelve annas subject to a maximum of seventy-five rupees.

15. Bond as defined by section 2 (5), not being a Debenture (No. 27), and not being otherwise provided for by the Act, or by the Court-fees Act—

- Where the amount or value secured does not exceed Rs. 10. ... Three annas.  
 Where it exceeds Rs. 10 and does not exceed Rs. 50. ... Six annas.  
 Where it exceeds Rs. 50 and does not exceed Rs. 100. ... Twelve annas.  
 Where it exceeds Rs. 100 and does not exceed Rs. 200. ... One rupee eight annas.  
 Where it exceeds Rs. 200 and does not exceed Rs. 300. ... Two rupees four annas.  
 Where it exceeds Rs. 300 and does not exceed Rs. 400. ... Three rupees.  
 Where it exceeds Rs. 400 and does not exceed Rs. 500. ... Three rupees twelve annas.  
 Where it exceeds Rs. 500 and does not exceed Rs. 600. ... Six rupees.  
 Where it exceeds Rs. 600 and does not exceed Rs. 700. ... Seven rupees.  
 Where it exceeds Rs. 700 and does not exceed Rs. 800. ... Eight rupees.  
 Where it exceeds Rs. 800 and does not exceed Rs. 900. ... Nine rupees.  
 Where it exceeds Rs. 900 and does not exceed Rs. 1,000. ... Ten rupees.  
 and for every Rs. 500 or part thereof in excess of Rs. 1,000. ... Five rupees.

See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).

## *Exemption.*

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.



16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage—

Where the amount or value secured does not exceed Rs. 10;	... Three annas.
Where it exceeds Rs. 10 and does not exceed Rs. 50;	... Six annas.
Where it exceeds Rs. 50 and does not exceed Rs. 100;	... Twelve annas.
Where it exceeds Rs. 100 and does not exceed Rs. 200;	... One rupee eight annas.
Where it exceeds Rs. 200 and does not exceed Rs. 300;	... Two rupees four annas.
Where it exceeds Rs. 300 and does not exceed Rs. 400;	... Three rupees.
Where it exceeds Rs. 400 and does not exceed Rs. 500;	... Three rupees twelve annas.
Where it exceeds Rs. 500 and does not exceed Rs. 600;	... Four rupees eight annas.
Where it exceeds Rs. 600 and does not exceed Rs. 700;	... Five rupees four annas.
Where it exceeds Rs. 700 and does not exceed Rs. 800;	... Six rupees.
Where it exceeds Rs. 800 and does not exceed Rs. 900;	... Six rupees twelve annas.
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	... Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs 1,000.	... Three rupees twelve annas.

17. **CANCELLATION. — INSTRUMENT OF** (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

... Ten rupees.

See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer.

... The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

19. **CERTIFICATE OR OTHER DOCUMENT.** ... Four annas.

20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.

... Two rupees.

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business, under the supervision of the Inspector or under letters of licence for the benefit of his creditors.

... Twenty rupees.

23. **CONVEYANCE** as defined by section 2(10), not being a transfer charged or exempted under No. 62,—

(i) If it relates to immovable property situate within the limits of a Municipality, Cantonment Board, Notified Area or Small Town

(ii) in other cases.



Where the value or amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50.

Where it exceeds Rs. 50, but does not exceed Rs. 100.

Where it exceeds Rs. 100 but does not exceed Rs. 200.

Where it exceeds Rs. 200, but does not exceed Rs. 300.

Where it exceeds Rs. 300, but does not exceed Rs. 400.

Where it exceeds Rs. 400, but does not exceed Rs. 500.

Where it exceeds Rs. 500, but does not exceed Rs. 600.

Where it exceeds Rs. 600, but does not exceed Rs. 700.

Where it exceeds Rs. 700, but does not exceed Rs. 800.

Where it exceeds Rs. 800, but does not exceed Rs. 900.

Where it exceeds Rs. 900, but does not exceed Rs. 1000.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.

*Exemption*

Assignment of copyright under the Indian Copyright Act, 1914, section 5.

CO-PARTNERSHIP-DEED—See Partnership (No. 46).

24. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—

(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed two rupees;

(ii) in any other case not falling within the provisions of section 6-A of the Indian Stamp (Punjab Amendment) Act 1922 (VIII of 1922) in force in the State.

*Exemptions*

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART or DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed two rupees;

(b) in any other case not falling within the provisions of section 6A of the Punjab Act referred in 24 above.

*Exemptions*

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS BOND—

(a) Where the amount does not exceed Rs. 1,000.

(b) in any other case.

28. DELIVERY ORDER in respect of goods.

DEPOSIT OF TITLE DEEDS—See Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).

One rupee eight annas

One rupee.

...Three rupees.

Two rupees.

...Six rupees.

Four rupees.

...Nine rupees.

Six rupees.

...Twelve rupees.

Eight rupees.

...Fifteen rupees.

Ten rupees.

...Eighteen rupees.

Twelve rupees.

...Twenty one rupees.

Fourteen rupees.

...Twenty-four rupees.

Sixteen rupees.

...Twenty-seven rupees.

Eighteen rupees.

...Thirty rupees.

Twenty rupees.

...Fifteen rupees.

Ten rupees.

...Twelve annas.

...Two rupees.

...Twelve annas.

...Two rupees.

...The same duty as a Bond (No. 15) for such amount.

...Ten rupees.

...Two annas.



DISSOLUTION OF PARTNERSHIP — See Partnership (No. 46).

29. DIVORCE, INSTRUMENT OF.—that is ... Twenty rupees.  
to say, any instrument by which any person effects the dissolution of his marriage.

DOWER, INSTRUMENT OF—See Settlement (No. 58).

DUPLICATE.—See Counterpart (No. 25).

<sup>a</sup>[30. ENTRY.—as an advocate ... Five hundred rupees].

<sup>a</sup>Substituted by Pepsu Stamp (Amendment) Act, 1954 (14 of 1954), S. 2, [31-8-54]

31. EXCHANGE OF PROPERTY, instrument of. ... The same duty as a Conveyance as levied by this Act (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT.—See Copy (No. 24).

32. FURTHER CHARGE, INSTRUMENT OF—that is to say, any instrument imposing a further charge on mortgaged property.—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession). ... The same duty as a mortgage deed with possession (No. 40 (a)) for the amount equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument; ... The same duty as a mortgage deed with possession (No. 40 (a)) for the amount equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given. ... The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT, INSTRUMENT OF not being a Settlement (No. 58), or Will or Transfer (No. 62). ... The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument,

HIRING AGREEMENT OR AGREEMENT FOR SERVICE.—See Agreement (No. 5).

34. INDEMNITY BOND.

... The same duty as a Security Bond (No. 57) for the same amount.

INSPECTORSHIP DEED. — See Composition Deed (No. 22).

35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let.

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year. ... The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year but not more than 5 years. ... The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding 5 years, but not exceeding 10 years. ... The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years. ... The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding 20 years but not exceeding 30 years. ... The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.



- (vi) where the lease purports to be for a term exceeding 30 years but not exceeding 100 years. ... The same duty as a conveyance (No. 23) as levied by this Act for a consideration equal to four times the amount or value of the average annual rent reserved.
- (vii) where the lease purports to be for a term exceeding 100 years or in perpetuity. ... The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.
- (viii) where the lease does not purport to be for any definite term. ... The same duty as a conveyance (No. 23), as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
- (b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved. ... The same duty as a Conveyance (No. 23), as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
- (c) Where the lease is granted for a fine or for money advanced, in addition to rent reserved. ... The same duty as a Conveyance (No. 23), as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

*Exemption.*

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

*Explanation.* — When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARES ... Three annas.
38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. ... Twenty rupees
39. MEMORANDUM OF ASSOCIATION OF A COMPANY.
- (a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913. ... Forty rupees.
- (b) if not so accompanied. ... One hundred rupees.

*Exemption.*

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

40. MORTGAGE NOT BEING AN AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41) Respondentia Bond (No. 56), or Security Bond (No. 57),



(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given —

Where the amount secured by such instrument ... Twelve annas.  
does not exceed Rs. 50.

Where it exceeds Rs. 50, but does not exceed ... One rupee eight annas.  
Rs. 100.

Where it exceeds Rs. 100, but does not exceed ... Three rupees.  
Rs. 200.

Where it exceeds Rs. 200, but does not exceed ... Four rupees eight annas.  
Rs. 300.

Where it exceeds Rs. 300, but does not exceed ... Six rupees.  
Rs. 400.

Where it exceeds Rs. 400, but does not exceed ... Seven rupees eight annas.  
Rs. 500.

Where it exceeds Rs. 500 but does not exceed ... Nine rupees.  
Rs. 600.

Where it exceeds Rs. 600, but does not exceed ... Ten rupees eight annas.<sup>1</sup>  
Rs. 700.

Where it exceeds Rs. 700, but does not exceed ... Twelve rupees.  
Rs. 800.

Where it exceeds Rs. 800, but does not exceed ... Thirteen rupees eight annas.  
Rs. 900.

Where it exceeds Rs. 900, but does not exceed ... Fifteen rupees.  
Rs. 1000.

and for every Rs. 500 or part thereof in excess ... Seven rupees eight annas.  
of Rs. 1,000.

(b) When possession is not given or agreed ... The same duty as a Bond (No. 15) for the  
to be given as aforesaid. amount secured by such deed.

*Explanation.* — A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

For every sum secured not exceeding ... Twelve annas.  
Rs. 1000.

And for every Rs. 1,000 or part thereof secured ... Twelve annas.  
red in excess of Rs. 1,000.

#### *Exemptions.*

(1) Instruments executed by persons taking advances under any law relating to Land Improvement Loans Act or the Agriculturists' Loans Act for the time being in force or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage,

(a) when the loan is repayable not more than three months from the date of the instrument—

For every sum secured not exceeding Rs. 200; ... One and a half-anna.

And for every Rs. 200 or part thereof secured ... One and a half-anna.  
in excess of Rs. 200;

(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument,

For every sum secured not exceeding Rs. 100 ; ... Three annas.

And for every Rs. 100 or part thereof secured ... Three annas.  
in excess of Rs. 100.



42. NOTARIAL ACT, that is to say, any ... Three rupees.  
instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

See also Protest of Bill or Note (No. 50).

43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal.

(a) of any goods exceeding in value twenty ... Four annas.  
rupees ;

(b) of any stock or marketable security exceeding in value twenty rupees. ... Subject to a maximum of twenty rupees, three annas for every Rs. 10,000 or part thereof of the value of the stock or security.

45. PARTITION—Instrument of (as defined by ... The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

N. B.—The largest share remaining after the property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated ;

Provided always that :—

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas :

(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue ;

(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.

#### 46. PARTNERSHIP—

##### A.—INSTRUMENT OF—

(a) where the capital of the partnership does not exceed Rs. 500 ; ... Two rupees eight annas.

(b) in any other case ... Fifteen rupees.

##### B.—DISSOLUTION OF—

PAWN OR PLEDGE—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

48. POWER-OF-ATTORNEY (as defined by section 2 (2)), not being a Proxy—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; ... One rupee.

(b) when required in suits or proceedings under the Patiala Small Cause Courts Act, 1997 : ... One rupee.

(c) when authorizing one person or more to act in single transaction other than the case mentioned in clause (a) ; ... Two rupees.



- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ; ... Ten rupees.
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ; ... Twenty rupees.
- (f) when given for consideration and authorizing the attorney to sell any immovable property ; ... The same duty as a Conveyance (No. 23) as levied by this Act for the amount of the consideration.
- (g) in any other case ... Two rupees for each person authorized.
- N.B.—The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation.*—For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.

54. RECONVEYANCE of mortgaged property—

- (a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000 ... The same duty as a Conveyance (No. 23) as levied by this Act for the amount of such consideration as set forth in the reconveyance.
- (b) in any other case—
- (i) if the reconveyance relates to immovable property situate within a Municipality, Cantonment Board, Notified Area or Small Town ... Thirty rupees.
- (ii) in other cases ... Twenty rupees.

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1000 ... The same duty as a Bond (No. 15) for such amount or value as set forth in the release. Ten rupees.
- (b) in any other case

56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo, laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

- ... The same duty as Bottomry Bond (No. 16) for the amount of the loan secured.

REVOCATION OF ANY TRUST OR SETTLEMENT.—See Settlement (No. 58), Trust (No. 64).

57. SECURITY BOND or MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured does not exceed Rs. 1000; The same duty as a Bond (No. 15) for the amount secured.
- (b) in any other case Ten rupees.

*Exemptions.*

Bond or other instrument, when executed—

- (a) by any persons for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem;
- (b) by person taking advances under the law relating to Land Improvement Loans Act or Agricultural Loans Act for the time being in force, or by their sureties, as security for the repayment of such advances;



- (c) by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT.—

A.—INSTRUMENT OF (including a deed of dower)

... The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement :

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

*Exemption.*

Deed of dower executed on the occasion of a marriage between Mohammadans.

B.—REVOCATION OF—

... The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation, but not exceeding twenty rupees.

See also Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913.

... One-and-a-half times the duty payable on a mortgage-deed with possession (No. 40 (a) ) for the amount equal to the nominal amount of the shares specified in the warrant.

*Exemption.*

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43 to have effect only upon payment, as composition for that duty, to the collector of stamp revenue, of—

- (a) one and a half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one and-a half per centum of the additional capital so issued,

61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable, does not exceed ten rupees;
- (b) in any other case

... The duty with which such lease is chargeable.  
... Ten rupees.

*Exemption.*

Surrender of lease, when such lease is exempted from duty.

63. TRANSFER OF LEASE, (by way of assignment and not by way of underlease.

... The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the amount of the consideration for the transfer.

*Exemption.*

Transfer of any lease exempt from duty.

64. TRUST—

A.—DECLARATION OF—of or concerning, any property when made by any writing not being a will.

... The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.

B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a will.

... The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not, exceeding twenty rupees.



See also Settlement (No. 58).

VALUATION—See Appraisement (No. 8).

VAKIL—See Entry as a Vakil (No. 30).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be

... Twelve annas.

—Pepsu Stamp (Amendment) Act, 17 of 2008, S. 6, [7-10-1951].

## UTTAR PRADESH

In Schedule I-A, Items 1 to 26, 28 to 61, 62 (b) to 62 (e) and 63 to 65, shall be *deleted*.

—Deleted by U. P. Stamp (Amendment) Act, 28 of 1952 (S. 10). [1-11-1952].

Section 11 of the Uttar Pradesh Stamp (Amendment) Act (28 of 1952) is as follows :

“11. *Savings*.—Nothing in this Act shall apply to or be deemed to affect the proper fee chargeable in respect of any instrument mentioned in Items 27 and 62 (a) of Sch. I-A of the Principal Act.”

## SCHEDULE IB

### Provincial Amendment

## UTTAR PRADESH

After Schedule IA, the following shall be *inserted* as a new Schedule IB.

### Schedule IB

Stamp Duty on Instruments under the Uttar Pradesh Stamp (Amendment) Act, 1952.

(See Section 3).

(Note.—The articles in Schedule IB are numbered so as to correspond with similar articles in Schedule I.)

Description of Instrument.	Proper Stamp Duty
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Four annas.
2. ADMINISTRATION BOND, including a bond given under Sections 291, 375 and 376 of the Indian Succession Act, 1925, or Section 6 of the Government Savings Banks Act, 1873—	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case.	Fifteen rupees.
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Thirty rupees.
ADVOCATE. See Entry as an Advocate (No. 30)	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Three rupees.



Description of Instrument	Proper Stamp Duty.
<i>Exemptions.</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enrolment under the Indian Army Act, 1911; or the Indian Air Force Act, 1932;	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court : or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of a bill or exchange ;	
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;	
(c) if not otherwise provided for...	
<i>Exemptions.</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43 ;	
(b) made in the form of tenders to the Central Government for, or relating to, any loan.	
AGREEMENT TO LEASE — See Lease (No. 35).	
6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN or PLEDGE, that is to say, any instrument evidencing an agreement relating to—	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or	
(2) the pawn or pledge of moveable property, where such deposit, pawn or pledge, has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—	
when the amount of the loan or debt does not exceed.....Rs. 200	
when it exceeds Rs. 200	but does not exceed Rs. 400
when it exceeds Rs. 400	but does not exceed Rs. 600
when it exceeds Rs. 600	but does not exceed Rs. 800
when it exceeds Rs. 800	but does not exceed Rs. 1,000
when it exceeds Rs. 1,000	but does not exceed Rs. 1,200
when it exceeds Rs. 1,200	but does not exceed Rs. 1,600
when it exceeds Rs. 1,600	but does not exceed Rs. 2,500
when it exceeds Rs. 2,500	but does not exceed Rs. 5,000
when it exceeds Rs. 5,000	but does not exceed Rs. 7,500
when it exceeds Rs. 7,500	but does not exceed Rs. 10,000
when it exceeds Rs. 10,000	but does not exceed Rs. 15,000
when it exceeds Rs. 15,000	but does not exceed Rs. 20,000
when it exceeds Rs. 20,000	but does not exceed Rs. 25,000
when it exceeds Rs. 25,000	but does not exceed Rs. 30,000
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	
<i>Exemption.</i>	
Instruments of pawn or pledge of agricultural produce if unattested.	

Eight annas.
Subject to a maximum of forty rupees, four annas for every Rs. 10,000 or part thereof of the value of the security or share.
Two rupees.

	Rs.	a.	p.
	0	8	0
	1	0	0
	1	4	0
	1	12	0
	2	0	0
	2	8	0
	3	4	0
	4	12	0
	9	8	0
	14	4	0
	18	12	0
	28	4	0
	37	8	0
	47	0	0
	56	4	0
	18	12	0

Half the duty payable on a loan or debt under clause (a) for the amount secured.
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Description of Instrument	Proper Stamp Duty.
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will—	
(a) where the value of the property does not exceed Rs. 1,000;	Eighteen rupees twelve annas.
(b) in any other case,	Thirty-seven rupees eight annas.
8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed rupees 1,000;	The same duty as a Bond (No. 15) for such amount.
(b) in any other case.	Fifteen rupees.
<i>Exemptions.</i>	
(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11).	Twelve rupees.
<i>Exemption.</i>	
Instruments of apprenticeship, executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY.	One hundred rupees.
<i>Exemption.</i>	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.	
See also Memorandum of Association of a Company (No. 39).	
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to secure his admission as an attorney in any High Court.	Three hundred seventy-five rupees.
ASSIGNMENT. See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.	
ATTORNEY. See Entry as an Attorney (No. 30), and Power of-Attorney (No. 48).	
AUTHORITY TO ADOPT. See Adoption Deed (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(a) where the amount or value of the property to which the award relates, does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount.
(b) if it exceeds Rs. 1,000 for every additional Rs. 1,000 or part thereof;	One rupee.
(c) where the subject-matter of award is incapable of valuation.	Fifteen rupees.
<i>Exemption.</i>	
Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, Section 18, or the Uttar	



Description of Instrument	Proper Stamp Duty.
<b>Pradesh Municipalities Act, 1916, section 324 (1) or the Uttar Pradesh District Boards Act, 1922, section 190 (1).</b>	
<b>15. BOND [as defined by section 2 (5)] not being a Debenture (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—</b>	
Where the amount or value secured does not exceed Rs. 10.	Four annas.
Where it exceeds Rs. 10 but does not exceed Rs. 50.	Eight annas.
Where it exceeds Rs. 50 but does not exceed Rs. 100.	One rupee.
Where it exceeds Rs. 100 but does not exceed Rs. 200.	Two rupees.
Where it exceeds Rs. 200 but does not exceed Rs. 300.	Three rupees.
Where it exceeds Rs. 300 but does not exceed Rs. 400.	Four rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500.	Five rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 600.	Six rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700.	Seven rupees, eight annas.
Where it exceeds Rs. 700 but does not exceed Rs. 800.	Nine rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900.	Ten rupees, eight annas.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Twelve rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Six rupees.
<i>See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</i>	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
<b>16. BOTTOMRY BOND</b> , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The Same duty as a Bond (no. 15) for a sum equal to the amount or value secured.
<b>17. CANCELLATION</b> —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Twelve rupees.
<i>See also Release (no. 55), Revocation of Settlement (no. 58-B), Surrender of Lease (no. 61) Revocation of Trust (no. 64-B).</i>	
<b>18. CERTIFICATE OF SALE</b> (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—	
(a) where the purchase-money does not exceed Rs. 10;	Four annas.



Description of Instrument	Proper Stamp Duty.
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25; (c) in any other case.	Eight annas.
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof or any other person either to any shares, scrip or stock in or of any Incorporated Company or other body Corporate, or to become proprietor of shares scrip or stock in or of any such Company or body. See also Letter of Allotment of Shares (no. 36).	The same duty as a Conveyance (no. 23) for a consideration equal to the amount of the purchase money only. Four annas.
20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Three rupees.
22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Twenty rupees.
23. CONVEYANCE [as defined by section 2 (10)] not being a Transfer charged or exempted under no. 62—	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	One rupee.
Where it exceeds Rs. 50 but does not exceed Rs. 100.	Two rupees.
Where it exceeds Rs. 100 but does not exceed Rs. 200.	Four rupees.
Where it exceeds Rs. 200 but does not exceed Rs. 300.	Six rupees.
Where it exceeds Rs. 300 but does not exceed Rs. 400.	Eight rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500.	Ten rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 500.	Twelve rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700.	Fifteen rupees.
Where it exceeds Rs. 700 but does not exceed Rs. 800.	Eighteen rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900.	Twenty-one rupees.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Twenty-four rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Twelve rupees.
<i>Exemption.</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1914, section 5.	
CO-PARTNERSHIP DEED, See Partnership (no. 46).	
24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee, eight annas.	One rupee when the copy or extract is of an agricultural lease or of a mortgage deed or sale deed of agricultural land; in any other case one rupee eight annas.



Description of Instrument	Proper Stamp Duty.
(ii) in any other case not falling within the provisions of section 6-A.	One rupee, eight annas when the copy or extract is of an agricultural lease or of a mortgage deed or sale deed of agricultural land and the value of the subject-matter of the original does not exceed one thousand rupees; in any other case, two rupees eight annas.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed three rupees;	The same duty as is payable on the original.
(b) in any other case not falling within the provisions of section 6-A.	Three rupees.
<i>Exemption.</i>	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
25A. AN INSTRUMENT correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed five rupees.	One-half of the duty payable on the original.
(b) in any other case.	Two rupees, eight annas.
26. CUSTOMS BOND—	
(a) where the amount does not exceed Rs. 2,000	The same duty as a Bond (no. 15) for such amount. Twenty-four rupees.
(b) in any other case.	
28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	
DEPOSIT OF TITLE DEEDS [See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (no. 6)]	
DISSOLUTION OF PARTNERSHIP — See Partnership (no. 46).	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Eight rupees.
DOWER — Instrument of — See Settlement (no. 58).	
DUPLICATE :—See Counterpart (no. 25).	
30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT,	
Under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1879—	
(a) in case of an Advocate or Vakil.	Seven hundred fifty rupees.
(b) in the case of an Attorney.	Seven hundred fifty rupees.



Description of Instrument	Proper Stamp Duty.
<i>Exemption</i>	
Entry of an Advocate, Vakil or Attorney on the roll of any High Court.	
31. EXCHANGE OF PROPERTY — Instrument of.	The same duty as a Conveyance (no. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT— <i>See</i> Copy (no. 24).	
32. FURTHER CHARGE — Instrument of, that is to say, any instrument imposing a further charge on mortgage property —	
(a) when the original mortgage is one of the description referred to in clause (a) of Article no. 40 (that is with possession);	The same duty as a Conveyance (no. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article no. 40 (that is, without possession) —	
(i) if at the time of execution of the instrument of further charge possession of the property is given; or agreed to be given under such instrument;	The same duty as a Conveyance (no. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (no. 15) for the amount of the further charge secured by such instrument.
33. GIFT — Instrument of, not being a Settlement (no. 58) or will or Transfer (no. 62).	The same duty as a Conveyance (no. 23) for a consideration equal to the value of the property.
HIRING AGREEMENT or Agreement for Service. <i>See</i> Agreement (no. 5).	
34. INDEMNITY BOND.	The same duty as a security Bond (no. 57) for the same amount.
INSPECTORSHIP DEED. <i>See</i> Composition Deed (no. 22).	
INSURANCE— <i>See</i> Policy of Insurance (no. 47).	
35. LEASE, [including an under-lease or sub-lease and any agreement to let or sub-let] —	
(a) where by such lease the rent is fixed and no premium is paid or delivered —	The same duty as a Bond (no. 15) for the whole amount payable or deliverable under such lease.
(i) where the lease purports to be for a term not exceeding one year;	The same duty as a Conveyance (no. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(ii) where the lease purports to be for a term exceeding one year but not exceeding five years;	The same duty as a Conveyance (no. 23) for a consideration equal to one and a half times the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years.	The same duty as a Conveyance (no. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years.	The same duty as a Conveyance (no. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years.	The same duty as a Conveyance (no. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years.	The same duty as a Conveyance (no. 23) for a consideration equal to one-fifth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity.	The same duty as a Conveyance (no. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(viii) where the lease does not purport to be for any definite term.	The same duty as a Conveyance (no. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.	



Description of Instrument	Proper Stamp Duty.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	<p>The same duty as a Conveyance (no. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :</p> <p>Provided that any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed two rupees.</p>
<i>Exemption.</i>	
<p>Lease, executed in the case of cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tanks.</p>	
<i>Exemptions.</i>	
(1) when a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owners' share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
(2) A lease from month to month or year to year without any fixed period or one for a fixed period with a provision allowing the lessee to hold over thereafter for an indefinite term, shall be deemed for the purposes of this article to be a lease not purporting to be for any definite term.	
(3) Rent paid in advance shall be deemed to be money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.	
36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.	Four annas.
See also Certificate or other Document (no. 19).	
38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Twenty rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	Fifty rupees.
(a) if accompanied by Articles of Association under section 17 of the Indian Companies Act, 1913.	
(b) if not so accompanied.	
<i>Exemption.</i>	
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.	
40. MORTGAGE DEED, not being an agreement relating to deposit of Title-deeds, Pawn or Pledge (no. 6), Bottomry Bond (no. 16) Mortgage of a Crop (no. 41), Respondentia Bond (no. 56) or Security Bond (no. 57),	One hundred fifty rupees.



Description of Instrument	Proper Stamp Duty.
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a Conveyance (no. 23) for a consideration equal to the amount secured by such deed.
(b) when possession is not given or agreed to be given as aforesaid.	The same duty as a Bond (no. 15) for the amount secured by such deed.
<i>Explanation.</i>	
A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped, for every sum secured not exceeding Rs. 1,000, and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	One rupee four annas. One rupee four annas.
<i>Exemptions.</i>	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884 or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument— for every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200.	Four annas. Four annas.
(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument :—	
For every sum secured not exceeding Rs. 100 and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Eight annas. Eight annas.
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (no. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Three rupees.
<i>See also Protest of Bill or Note (no. 50).</i>	
43. NOTE OR MEMORANDUM sent by a broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees.	Eight annas.
(b) of any stock of marketable security exceeding in value twenty rupees.	Subject to a maximum of twenty-three rupees, eight annas, four annas, for every Rs. 10,000 or part thereof of the value of the stock or security. One rupee, eight annas.
44. NOTE OF PROTEST by the Master of a Ship.	
<i>See also Protest by the Master of a Ship (No. 51).</i>	
ORDER FOR THE PAYMENT OF MONEY, <i>See Bill of Exchange (no. 13).</i>	
45. PARTITION — Instrument of [as defined by section 2 (15) ]	The same duty as a Bond (no. 15) for the amount of the value of the separated share or shares of the property.



Description of Instrument	Proper Stamp Duty.
<b>46. PARTNERSHIP—</b>	<i>N.B.</i> — The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated.
<b>A—Instrument of—</b>	Provided always that— (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than two rupees ;
(a) where the capital of the partnership does not exceed Rs. 3,000 ;	(b) where land is held on Revenue Settlement, the value for the purposes of this article shall be deemed to be—
(b) in any other case.	(i) twenty times the annual revenue ; and (ii) ten times the net profits that have arisen from the land during the year next before the date of partition, where the land is wholly or partly exempt from payment of revenue ;
<b>B—Dissolution of—</b>	(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed two rupees.
<b>PAWN OR PLEDGE</b> , <i>See</i> Agreement relating to Deposit of Title-deeds, Pawn or Pledge (no. 6).	The same duty as a (No. 15).
<b>48. POWER-OF-ATTORNEY</b> [as defined in section 2 (21) ] not being a Proxy (no. 52)—	Subject to a maximum of Rs. 100, one rupee for every additional Rs. 1,000 or part thereof
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	fifteen rupees.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act 1882 ;	One rupee, eight annas.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	One rupee, eight annas.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Two rupees, eight annas.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Twelve rupees.
(f) when given for consideration and authorising the attorney to sell any immoveable property ;	Twenty-four rupees.
(g) in any other case.	The same duty as a Conveyance (no. 23) for the amount of the consideration. Two rupees eight annas for each person authorised.
<i>N.B.</i> —The term “registration” includes every operation incidental to registration under the Indian Registration Act (Act XVI of 1908),	
<i>Explanation.</i>	
For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	



Description of Instrument	Proper Stamp Duty.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note.	Three rupees.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (no. 44).	Three rupees.
54. RE-CONVEYANCE OF MORTGAGED PROPERTY—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (no. 23) for the amount of such consideration as set forth in the re-conveyance.
(b) in any other case.	Twenty-four rupees.
55. RELEASE, that is to say, any instrument not being such a release as is provided for by section 23 (A) whereby a person renounces a claim upon another person or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000 ;	The same duty as a Bond (no. 15) for such amount or value as set-forth in the Release.
(b) in any other case.	Fifteen rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (no. 15) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT.	
See Settlement (no. 58) ; Trust (no. 64).	
57. SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract or the due discharge of a liability,—	
(a) when the amount secured does not exceed Rs. 1,000 ;	The same duty as a Bond (no. 15) for the amount secured.
(b) in any other case.	Twelve rupees.
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;	
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall be not less than a specified sum per mensem;	
(c) under No. 3A of the rules made by the Provincial Government under section 70 of the Bombay Irrigation Act, 1879;	
(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances;	



Description of Instrument.	Proper Stamp Duty.
(e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
58. SETTLEMENT—	
A—Instrument of (including a deed of dower).	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled, provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed two rupees.
<i>Exemptions.</i>	
Deed of dower executed on the occasion of a marriage between Muhammadans.	
B—Revocation of—	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, but not exceeding twenty-four rupees.
See also Trust (No. 64).	
59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913.	The same duty as a Debenture transferable by delivery [(No. 27) (b)] for a face amount equal to the nominal amount of the shares specified in the warrant.
<i>Exemptions.</i>	
Share warrant when issued by a Company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector, of Stamp-revenue of—	
(a) one and a half per centum of the whole subscribed capital of the company, or	
(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued.	
SCRIP See Certificate (No. 19).	
60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	Four annas.
61. SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable does not exceed twelve rupees.	The duty with which such lease is chargeable.
(b) in any other case.	Twelve rupees.
<i>Exemption.</i>	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration)—	
(a) See Schedule I-A.	
(b) of debentures.	
being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8:	
When the value of the share or the face amount of the debenture does not exceed Rs. 100.	One rupee.
When it exceeds Rs. 100 but does not exceed Rs. 200.	Two rupees.
Where it exceeds Rs. 200 but does not exceed Rs. 300.	Three rupees.
Where it exceeds Rs. 300 but does not exceed Rs. 400.	Four rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500.	Five rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 600.	Six rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700.	Seven rupees, eight annas.



Description of Instrument.	Proper Stamp Duty.
Where it exceeds Rs. 700 but does not exceed Rs. 800.	Nine rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900.	Ten rupees, eight annas.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Twelve rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Six rupees.
(c) of any interest secured by a bond, mortgage deed or policy of insurance—	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(i) if the duty on such bond, mortgage deed or policy does not exceed twelve rupees;	Twelve rupees.
(ii) in any other case.	Provided that, if by any one instrument the interest secured by several bonds, mortgage deeds, or policies of insurance is transferred, the duty payable in respect of such instrument shall be the aggregate of the duties which would have been payable if separate instruments of transfer were executed in respect of each such bond, mortgage deed or policy of insurance.
(d) of any property under Administrator-General's Act, 1913, Section 25;	Twenty-four rupees.
(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Twelve rupees, or such smaller amount as may be chargeable under clauses (b) and (c) of this article.
<i>Exemptions.</i>	
Transfer by endorsement—	
(a) of a bill of exchange, cheque or promissory note;	
(b) of a bill of lading, delivery order, warrant for goods or other mercantile document of title to goods;	
(c) of policy of insurance;	
(d) of securities of the Central Government or the Provincial Government.	
See also section 8.	
63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.	The same duty as Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
<i>Exemption.</i>	
Transfer of any lease exempt from duty.	
64. TRUST—	
A — Declaration of — of, or concerning, any property when made by any writing not being a Will.	
(a) where the amount or value does not exceed Rs. 3,000;	
(b) if it exceeds Rs. 3,000, for every additional Rs. 1,000 or part thereof.	The same duty as a Bond (No. 15).
B — Revocation of — or concerning, any property when made by any instrument other than a Will.	One rupee.
See also Settlement (No. 58).	
VALUATION. See Appraisement (No. 8).	
VAKIL See Entry as a Vakil (No. 30).	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	One rupee.



## Appendix B.

## (I) Indian Stamp Rules, 1925.

(i) P. 834. For the note under the heading 'Indian Stamp Rules, 1925' substitute the following :

*Note.*—Stamp Rules for Bombay, Bihar, C. P., Orissa and U. P. are given separately.

(ii) Before the Heading 'Provincial Amendment' under R. 1 add the following :—

*Note :* — These Rules are applied to the States of Himachal Pradesh, Bhopal, Kutch, Bilaspur, Tripura, Vindhya Pradesh and Manipur—S. R. O. 38 dated 6-5-1950.

## RULE 3

P. 835. Add after the notification under 'Provincial Amendment Madras.,

In rule 3 (1) of the said rules :

(a) the word 'and' occurring at the end of clause (i) shall be omitted; and

(b) after clause (ii), the following shall be added as clause (iii), namely : —

"(iii) Stamps purchased in Madras State shall alone be used for instruments chargeable with duty under the Act as in force in that state".

G. O. Ms. No. 1365, Revenue, 28-4-1955.

## RULE 17

Page 840. Add the following clause to R. 17.

"(h) Instruments chargeable with stamp-duty under the rules framed under S. 8 of the Diplomatic and Consular Officers (Oath and Fees) Act, 1948: with stamps bearing the word 'Consular'. (Notification No. 3 dated 1-4-1950, Ministry of Finance (Rev. Divn).)

P. 845. Add after Indian Stamp Rules, 1925.

## I-A.—BIHAR STAMP RULES, 1954.

(Notification No. 2232 F, Finance Deptt., dated 19-2-1954.)

In exercise of the powers conferred by clause (9) of section 2, clause (a) of section 9, sections 10, 16, 18, 33, 37, 49, 70, 74, 75 and 76A of the Indian Stamp Act, 1899 (Act II of 1899), and in supersession of all previous rules on the subject the Governor of Bihar is pleased to make the following rules and orders so far as they affect the State transactions under the Act:

## CHAPTER I.

## PRELIMINARY.

1. *Short title.*—These rules may be called the Bihar Stamp Rules, 1954.

2. *Definition.*—In these rules—

(a) "the Act" means the Indian Stamp Act 1899;

(b) "section" means a section of the Act;

(c) "schedule" means a schedule appended to the Act; and

(d) "Superintendent of Stamps" means the Superintendent, Government Printing, Bihar.

3. *Descriptions of Stamps.*—(1) Except as otherwise provided by the Act or by these rules—

(i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument by means of stamps issued by Government for the purposes of the Act; and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely—

(a) impressed stamps overprinted with the word "Bihar"; and

(b) adhesive stamps overprinted with the word "Bihar":

Provided that the payment of stamps duty on instruments executed in any part of the territories for the time being comprised within Part A States (other than the State of Bihar) and Part C States, and governed by section 19A of the Act, as amended in its application to the State of Bihar, may be indicated by such stamps as may be prescribed for use in that part to



the extent of the duty payable there, the additional duty, if any, chargeable in the State of Bihar, being paid by means of stamps prescribed in this rule.

## CHAPTER II.

### OF IMPRESSED STAMPS.

4. *Hundis*. — (1) *Hundis*, other than *hundis* which may be stamped with an adhesive stamp (under section 11), shall be written on paper as follows, namely:—

(a) A *hundi* payable otherwise than on demand but not at more than one year after date or sight, and for an amount not exceeding thirty thousand rupees in value, shall be written on paper on which a stamp of the proper value bearing the word "*hundi*" has been engraved or embossed.

(b) A *hundi* for an amount exceeding thirty thousand rupees in value or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a *hundi* is written shall be not less than  $8\frac{5}{8}$  inches long and  $5\frac{1}{8}$  inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of rule 7 shall apply in the case of *hundis*.

5. *Promissory notes and bills of exchange*. — A promissory note or bill of exchange shall, except as provided by section 11 or by rules 13 and 18, be written on paper on which a stamp of the proper value, with or without the word "*hundi*" has been engraved or embossed.

6. *Other instruments*. — Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value not bearing the word "*hundi*" has been engraved or embossed.

7. *Provision where single sheet of paper is insufficient*.—(1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such

instrument shall be written on each sheet so used.

(2) Where a single sheet of paper not being paper bearing an impressed *hundi* stamp is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined and each such paper subjoined shall be attested by the executant with his full signature and date.

8. *One anna and two annas impressed stamps*. — The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under articles 5, 19, 36, 37, 43, 49 and 52 of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

9. "*The proper officer*." — The officers specified in Appendix I (and any officer appointed in this behalf by the State Government) are empowered to affix and impress or perforated labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

10. *Affixing and impressing of labels by proper officer permissible in certain cases*. — Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments, namely:—

- (i) those specified in Appendix II, and the counterparts thereof, other than instruments on which the duty is less than two annas, and
- (ii) those specified in Appendix III, when written in English or Hindi, and accompanied, if the language is not English or Hindi, by a translation in any of these languages:

Provided that the State Government may direct that this rule shall apply, subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than bills of exchange, when written in any other oriental language.



**11. Mode of affixing and impressing labels.**—(1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or a perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to five rupees or upwards, write on the face of the label his initials, and, where the duty amounts to twenty rupees or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) The officers mentioned in Appendix I shall discharge the functions of the proper officer under sub-rule (2).

**12. Certain instruments to be stamped with impressed labels.**—(1) Instruments executed out of India and requiring to be stamped after their receipt in India (other than instruments which under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under sub-section (2) of section 18, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer remitting the amount of duty paid in respect thereof and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

### CHAPTER III.

#### OF ADHESIVE STAMPS.

**13.** The following instruments may be stamped with adhesive stamps namely:—

(a) *Use of adhesive stamps on certain instruments.*—Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms, when chargeable with duty under Article 24 of Schedule I.

(d) Instruments chargeable with duty under Articles 5 (a) and (b) and 14 of Schedule I.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule I.

(f) Instruments chargeable with stamp duty under Arts. 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I.

(g) Central Excise Bonds chargeable with duty under Article 15 of Schedule IA.

**14. Supply of deficient duty when necessary stamps are not in circulation.**—Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of adhesive court-fee stamps of lower denomination described in rule 17.

**15. Supply of deficient duty on transfer of share.**—When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

**16. Enrolment of Advocates, Vakils or Attorneys.**—When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court, such stamp shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the superintendent of Stamps or any other gazetted Government servant appointed in this behalf by the State Government and account to him for it. Such gazetted officer



shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

17. *Adhesive Stamps denoting duty of one anna only.*—Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words, "One Anna, Bihar Revenue" in the case of instruments executed in Bihar.

18. *Special adhesive stamps to be used in certain cases.*—The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps namely:—

- (a) Bills of exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than one anna—with stamps bearing the words "Foreign Bill."
- (b) Separate instruments of transfer of shares and transfers of debentures of public companies and associations—with stamps bearing the words "Share Transfer."
- (c) Entry as an Advocate, Vakil or Attorney on roll of any High Court—with stamps bearing the word "Advocate", "Vakil", or "Attorney", as the case may be.

*Note.*—It is permissible to use plain adhesive stamps.

- (d) Notarial acts—with foreign bill stamps, bearing the word "Notarial."
- (e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies—with court-fee stamps.
- (f) Instruments chargeable with stamps duty under Article 5 (a) and (b) or 43 of Schedule I—with stamps bearing the words "Agreement" or "Broker's Note" respectively.
- (g) Instruments chargeable with stamps duty under Article 47 of Schedule I—with stamps bearing the word "Insurance."

#### CHAPTER IV.

##### MISCELLANEOUS.

19. *Provision for cases in which improper description of stamps is used.*—When an instrument bears stamps of

proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify the endorsement that it is duly stamped.

20. *Evidence as to circumstances of claim to refund or renewal.*—The Collector may require any person claiming a refund under Chapter V of the Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen and may also, if he thinks fit, call for the evidence of witness in support of the statement set forth in any such deposition or affidavit.

21. *Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.*—When an application is made for payment, under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the State Government for destruction.

22. *Mode of cancelling original debenture on refund under section 55.*—When the Collector makes a refund under section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" with his usual signature and the date thereof.

#### CHAPTER V.

##### LICENSES TO SELL STAMPS.

[Rules 23 to 26 omitted]

#### CHAPTER VI.

##### REFUNDS AND RENEWALS.

[Rules 27 to 48 omitted.]



## CHAPTER VII.

## INSTRUMENTS UNSTAMPED OR INSTRUMENTS INSUFFICIENTLY OR IMPROPERLY STAMPED.

49. *Prosecution only course in the case of insufficiently stamped bills of exchange, etc.*—The particular attention of Collectors is also drawn to sections 35, 40 and 41, under which bills of exchange, promissory notes, and all instruments chargeable with the duty of one anna or half-an-anna are excluded from the provisions of those sections. In the case of these instruments, the Collector cannot certify the impounded document after levying a penalty or after prosecuting the offender.

50. *Notice to be served on party adjudged to pay stamp duty and penalty.*—Whenever a Collector adjudicates a penalty under section 40(b) he shall serve a notice on the party from whom the stamp duty and penalty are due, fixing a reasonable time within which they must be paid in all cases in which the order is not passed in the presence of such party or in that of his properly constituted attorney.

NOTE.—Levy of process fees for notices served for the realization of the stamp duty and penalty is not warranted by law.

## DISPOSAL OF IMPOUNDED INSTRUMENTS

51. An impounded instrument chargeable with a duty of one anna (other than receipts) or half-an-anna or a bill of exchange or promissory note, shall be destroyed after one year from the date on which it was forwarded to the Collector under section 38 (2), when within that period no prosecution of party concerned is started under section 62.

52. The documents referred to in rule 51 shall be destroyed by being burnt in the presence of the Collector or Deputy Collector in charge.

## APPENDIX I.

(See RULE 9.)

## “PROPER OFFICERS” WITHIN THE MEANING OF RULE 9.

1. The Sub-Treasury Officer of the Dhalbhum Sub-division of the district of Singhbhum or, in his absence from headquarters, the Sub-divisional Officer of that sub-division.

2. Deputy Superintendent, Government Printing, Bihar Gulzarbagh, or, if the post of Deputy Superintendent is vacant, the Superintendent Government Printing.

## APPENDIX II.

## LIST OF INSTRUMENTS REFERRED TO IN RULE 10(i).

	No. of Article in Schedule I
1. Administration bond ...	2
2. Affidavits ...	4
3. Appointments made in execution of a power ...	7
4. Articles of Association of a Company ...	10
5. Articles of clerkship ...	11
6. Bills of-lading ...	14
7. Charter parties ...	20
8. Declarations of trust ...	64A
9. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property.	6
10. Lease partly printed or lithographed in an oriental language, when the written matter does not exceed one-fourth of the printed matter.	35
11. Memoranda of Association of Companies ...	39
12. Mortgage of crops ...	41
13. Notes of protest by Masters of Ships ...	44
14. Revocations of trust ...	64b
15. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913).	59
16. Warrants for goods ...	65
17. Note or memorandum when the duty payable exceeds two annas ...	43b
18. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of schedule I, when the duty exceeds Rs. 10.	62(a)&(b)

## APPENDIX III.

## LIST OF INSTRUMENTS REFERRED TO IN RULE 19(ii).

	No. of Article in Schedule I.
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the Stamps are engraved or embossed.	5
2. Instruments engrossed on parchment and written in the English style which, in the	



## CHAPTER VII.

## INSTRUMENTS UNSTAMPED OR INSTRUMENTS INSUFFICIENTLY OR IMPROPERLY STAMPED.

49. *Prosecution only course in the case of insufficiently stamped bills of exchange, etc.*—The particular attention of Collectors is also drawn to sections 35, 40 and 41, under which bills of exchange, promissory notes, and all instruments chargeable with the duty of one anna or half-an-anna are excluded from the provisions of those sections. In the case of these instruments, the Collector cannot certify the impounded document after levying a penalty or after prosecuting the offender.

50. *Notice to be served on party adjudged to pay stamp duty and penalty.*—Whenever a Collector adjudicates a penalty under section 40(b) he shall serve a notice on the party from whom the stamp duty and penalty are due, fixing a reasonable time within which they must be paid in all cases in which the order is not passed in the presence of such party or in that of his properly constituted attorney.

NOTE.—Levy of process fees for notices served for the realization of the stamp duty and penalty is not warranted by law.

## DISPOSAL OF IMPOUNDED INSTRUMENTS

51. An impounded instrument chargeable with a duty of one anna (other than receipts) or half-an-anna or a bill of exchange or promissory note, shall be destroyed after one year from the date on which it was forwarded to the Collector under section 38 (2), when within that period no prosecution of party concerned is started under section 62.

52. The documents referred to in rule 51 shall be destroyed by being burnt in the presence of the Collector or Deputy Collector in charge.

## APPENDIX I.

(See RULE 9.)

## “PROPER OFFICERS” WITHIN THE MEANING OF RULE 9.

1. The Sub-Treasury Officer of the Dhalbhum Sub-division of the district of Singhbhum or, in his absence from headquarters, the Sub-divisional Officer of that sub-division.

2. Deputy Superintendent, Government Printing, Bihar Gulzarbagh, or, if the post of Deputy Superintendent is vacant, the Superintendent Government Printing.

## APPENDIX II.

## LIST OF INSTRUMENTS REFERRED TO IN RULE 10(i).

	No. of Article in Schedule I
1. Administration bond ...	2
2. Affidavits ...	4
3. Appointments made in execution of a power ...	7
4. Articles of Association of a Company ...	10
5. Articles of clerkship ...	11
6. Bills of-lading ...	14
7. Charter parties ...	20
8. Declarations of trust ...	64A
9. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property.	6
10. Lease partly printed or lithographed in an oriental language, when the written matter does not exceed one-fourth of the printed matter.	35
11. Memoranda of Association of Companies ...	39
12. Mortgage of crops ...	41
13. Notes of protest by Masters of Ships ...	44
14. Revocations of trust ...	64b
15. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913).	59
16. Warrants for goods ...	65
17. Note or memorandum when the duty payable exceeds two annas ...	43b
18. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of schedule I, when the duty exceeds Rs. 10.	62(a)&(b)

## APPENDIX III.

## LIST OF INSTRUMENTS REFERRED TO IN RULE 19(ii).

	No. of Article in Schedule I.
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the Stamps are engraved or embossed.	5
2. Instruments engrossed on parchment and written in the English style which, in the	



respect of the instruments of the classes mentioned below.

#### A—LAND REVENUE.

##### *General.*

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a Zamindar or a tenant, and whether self-cultivating or not.

Provided that no fine or premium is paid in consideration of the lease.

2. Instrument executed for the purpose of securing the repayment of a loan made or to be made, under the Land Improvement Loans Act, (1883) (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884) including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment, of any land, or interest in land, on the security of which any such loan is made to his tenant.

3. Instrument executed by members of the Mundari and of other aboriginal tribes of the Ranchi district as security for the repayment of advances received by them from the Government under the provision of article 9 of Schedule I of the Bihar and Orissa Public Demands Recovery Act, 1914 (B. & O. Act IV of 1914) for the purpose of redeeming their holdings.

#### B—FOREST DEPARTMENT.

4. Agreement or security bond required to be executed under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in India.

5. Instrument in the nature of conveyance by the Government of standing trees or any other forest produce in Government Forest; and also the following instruments—

- (i) contract for the collection of minor produce, barks, etc. ;
- (ii) contract for felling and removing trees ;
- (iii) contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area ;
- (iv) contract for the purchase of timber or firewood to be felled or cut departmentally ;
- (v) contract of the usufruct of trees and topes ;

(vi) contract for the felling or cutting and purchase of timber or firewood ;

(vii) Kancha or grazing lease ;

(viii) agreement for felling and conversion of timber ;

(ix) agreement for right to collect seigniorage on minor produce brought for sale by hill tribes ;

(x) agreement for cultivation under the taungya system in reserved or protected forests ;

(xi) agreement for hunting, shooting or fishing in reserved or protected forests.

#### C.—SCHOLARSHIPS, STIPENDS, ETC.

6. Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government.

#### D.—GOVERNMENT OFFICERS AND CONTRACTORS.

7. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with—

- (1) the Forest Department or
- (2) the Public Works Department or any other administrative department empowered to execute public works, or
- (3) the Public Health Engineering Department in Bihar.

8. Instrument furnished to or made or entered into by the contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities ; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such department.

9. Mortgage deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

10. Instrument of reconveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military employ of Government on the repayment of an advance



received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

11. Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an offence or the due accounting for money or other property received by virtue thereof.

12. Mortgage deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle or a typewriter.

13. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.

14. Authority in writing executed under rule 1, order XXVIII of the Code of Civil Procedure 1908 (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend his stead in a Civil Court.

#### E.—OTHER DOCUMENTS.

15. Letter of an authority or power-of-attorney executed for the sole purpose of authorising one of more of the joint-holders of Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security in issued lieu thereof.

16. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

17. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

18. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in India.

19. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of Section 41 of Indian Companies Act, 1913 (VII of 1913), which has paid the stamp

duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

20. Unattested instrument evidencing an agreement relating to the hypothecation of moveable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.

21. Instrument of transfer of Government stock registered in the book debt account.

22. Instrument of release referred to in Section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923).

23. The award of arbitrators in any dispute in which a co-operative society in India is a party.

24. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923).

25. Instrument cancelling a Will.

26. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week.

27. Instrument executed by or on behalf of any society for the time being registered or deemed to be registered under section 28, clause (b) of the Co-operative Societies Act, 1912 (II of 1912), or instrument executed by any officer or member of any such society and relating to the business of the society (other than cheques of individual members drawn against their current accounts with Co-operative Banks).

28. Receipt given by a person, for advances exceeding Rs. 20 received by him from the Government under the Agriculturists' Loans Act, 1884 (XII of 1884).

29. Any document executed by a refugee in connection with loans made by the Rehabilitation Finance Administration under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

The word "Refugee" means—

(i) any person who has since the 15th day of August, 1947, entered the State of Bihar, having left his residence in Pakistan on account of civil disturbance or fear of such disturbances or



- (ii) any person who had his residence in Pakistan and had entered the State of Bihar but was unable to go back due to civil disturbances.

## II. THE BOMBAY STAMP RULES, 1939

### Amendments

(1) Throughout the Rules, for the words 'Province' and 'Provincial Government,' the words 'State' and 'State Government' shall, respectively, be substituted.

(2) In appendix IV to the said Rules in entry 4, for the words "British India" the words and letter "India except Part B States" shall be substituted.

—(No. 25283/B dated 15-12-1953.)

(3) for rule 10 the following rule shall be substituted, namely :

10. *Affixing and impressing of labels by proper officer permissible in certain cases.* — Except as provided in section 11 and rule 13, labels may be affixed and impressed by the proper officer in the case of all instruments chargeable with stamp duty under the Act other than instruments on which the duty is less than two annas when—

(i) they are written in English, Hindi or any recognised regional language of the State; or

(ii) they are written in any other language and accompanied by a translation in English or Hindi."

(2) Appendices II and III shall be deleted.

—(No. 7253/51 dated 2-6-1953.)

(4) in sub-rule (1) of rule 11 for the proviso the following shall be substituted, namely :

"Provided that in the case of a clearance list chargeable with stamp duty under Article 20A, 20B, 20C, 20D or 20E of Schedule I, the proper officer may affix and impress the labels thereon at any time but not later than two months after it is submitted to the clearing house of an association in accordance with its rules and by-laws."

(5) in rule 13 for clause (d), the following shall be substituted, namely :

"(d) Instruments chargeable with stamp duty under entry (a), (aa) (b), (bb), (bc), (bd) or (be) of Article 5 or Article 43 of Schedule I".

(6) in rule 19, for clause (f), the following shall be substituted, namely :

"(f) Instruments chargeable with stamp duty under entry (a), (aa), (b), (bb), (bc),

(bd) or (be) of Article 5 or Article 43 of Schedule I :

With stamps bearing either the words 'agreement' or 'Brokers' Note' :

—(No. 9110/49, dated 2-2-1953.)

(7) After rule 24, the following new rule shall be inserted namely :

25. *Documents recording transactions for the purchase or sale of certain securities, etc., not to be destroyed for two years.* — Every person entering into any transaction for the purchase or sale of shares, scrips, stocks, bonds, debentures, debentures stocks or any other marketable security of a like nature in or of any incorporate Company or other body corporate or for the purchase or sale of cotton, bullion, specie, oilseeds, artificial silk, yarn, edible oils or spices of any kind shall preserve any document, kachha souda book, contract book or any other book, paper, memo or slip recording such transaction for a period of two years from the date of such transaction. Any person committing a breach of this rule shall be punishable with fine not exceeding five hundred rupees.

—(No. 9110/49, dated 9-7-1951.)

(8) In appendix I to the said rules :

(1) In entry (3) the words, "and Office Superintendent" shall be deleted;

(2) entry (4) shall be deleted.

—(No. S. T. P. 1154, dated 30-7-1954.)

(3) After entry (3) the following shall be added, namely :

"4. The clearance Lists Head clerk, General Stamp Office, Bombay."

—(No. S. T. P. 1154, dated 4-12-1954.)

(9) In Appendix II, for entry 9 and Explanation thereto the following shall be substituted, namely :

"9. Clearance lists . . . 20A, 20B, 20C, 20D and 20E."

—(No. 9110/49, dated 2-2-1953.)

P. 857—Add after III-C. P. and Berar Stamp Rules, 1922.

## (IIIA) THE ORISSA STAMP RULES, 1952.

[Orissa Government Finance Department Notification No 10195-F, dated 12th July 1952.]

In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899) and in pursuance of the powers conferred by the notification of the Government of India, Finance Department (Central Re-



venues) No. 9-Stamps, dated the 13th November 1937, and in supersession of all previous notifications of the Central Government and the State Government in this behalf, the Governor of Orissa is pleased to make the following rules, namely :

## CHAPTER I

### PRELIMINARY

1. *Short title.* — These rules may be called the Orissa Stamp Rules, 1952.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(a) "The Act" means the Indian Stamp Act, 1899 (II of 1899).

(b) "Section" means a section of the Act.

(c) "Schedule" means a Schedule of the Act.

(d) "Superintendent of Stamps" means the Superintendent of Stamps, Orissa, or any officer appointed by the State Government to perform the functions of a Superintendent of Stamps.

(e) "Government" means the State Government.

3. *Descriptions of stamps.*—(1) Except as otherwise provided by the Act or by these rules,—

(i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :—

(a) impressed stamps, and (b) adhesive stamps :

Provided that all impressed and adhesive stamps for indicating the payment of duty with which instruments are chargeable and which are over-printed with the title or name of any of the Rulers of the merged territories, shall be consumed or exchanged at the treasuries in the merged territories provided that they are undamaged or unspoiled, with stamps of the same deno-

mination and description before the 31st March 1950 after which date the use or exchange of impressed and adhesive stamps so overprinted, shall not be permissible.

## CHAPTER II

### OF IMPRESSED STAMPS

4. *Hundis* —(1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely :—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps and impressed by him in the manner specified in rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 8½ inches long and 5½ inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-section (1) of rule 7 shall apply in the case of hundis.

5. *Promissory notes and bills of exchange.* — A promissory note or bill of exchange shall, except as provided by section 11 or by rules 13 and 17, be written on paper on which a stamp of the proper value, with or without the word "hundi" has been engraved or embossed.

6. *Other instruments.* — Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word "hundi," has been engraved or embossed.

7. *Provision where single sheet of paper is insufficient.* — (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper not being paper bearing an impressed hundi-stamp is insufficient to admit of the entire



instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

**8** *One anna and two annas impressed stamps.*—The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under articles 19, 36, 37, 49 and 52 of Schedule I or Article 43 (b) of Schedule I-A, or of three annas under Articles 5, 41 (b) and 43 (a) of Schedule I-A, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

**9.** *The proper officer.*—The officers specified in Appendix I and any officer appointed in this behalf by the State Government are empowered to affix and impress or perforate labels, and each of them shall be deemed to be "the proper officer" for the purpose of the Act and of these rules.

**10.** *Affixing and impressing of label by proper officer permissible in certain cases.*—Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments, namely:—

- (i) those specified in Appendix II, and the counterparts thereof; other than instruments on which the duty is less than two annas, and
- (ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English :

Provided that the State Government may direct that this rule shall apply, subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than Bills of exchange when written in an Oriental language.

**11.** *Mode of affixing and impressing labels.*—(1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for,

and impress or perforate such label or labels of such value as the applicant may require and pay for, and impress or perforate such by means of a stamping machine or a perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) Any principal assistant of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the State Government in this behalf.

**12.** *Certain instruments to be stamped with impressed labels.*—(1) Instruments executed out of the State of Orissa and requiring to be stamped after their receipt in the State of Orissa (other than instruments which under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector, under subsection (2) of section 18, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

### CHAPTER III

#### OF ADHESIVE STAMPS

**13.** *Use of adhesive stamps on certain instruments.*—The following instruments may be stamped with adhesive stamps, namely :

- (a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.
- (b) Transfers of debentures of public Companies and Associations.



- (c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms, when chargeable with duty under Article 24 of Schedule I-A.
- (d) Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of Schedule I-A.
- (e) Instruments chargeable with stamp duty under Article 47 of Schedule I.
- (f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Sch. I.
- (g) Bonds executed under Central Excise Rules, 1944.

[Orissa Government notification No. 3342-F., dated the 15th May 1944. (See *Orissa Gazette*, 1944. Part III, page 125).]

**13-A. Supply of deficient duty when necessary stamps are not in circulation.**— Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of one anna and half anna adhesive stamps such as are described in rule 18 provided that the State Government may direct that instead of such stamps, adhesive court-fee stamps shall be used for the purpose.

**14. Supply of deficient duty on transfer of share.**— When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Art. No. 62 (a) of Sch. I-A one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

**15. Enrolment of Advocates, Vakils or Attorneys.**— When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court such as shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed

in this behalf by the State Government and account to him for it. Such gazetted officer shall after affixing the stamp, write on the face of it his usual signature with the date thereof.

**16. Adhesive stamps denoting duty of one anna or half an anna.**— Except as otherwise provided by these rules the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words "India Revenue" and the words "Four annas" or "Two annas" or "One anna" or "Half an anna."

**17. Special adhesive stamps to be used in certain cases.**— The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely :

- (a) Bills of exchange, cheques and promissory notes drawn or made out of the State of Orissa and chargeable with a duty of more than one anna with stamps bearing the words "Foreign Bill".
- (b) Separate instruments of transfer of shares and transfers of debentures of public Companies and Associations: with stamps bearing the words "Share Transfer."
- (c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court: with stamps bearing the word "Advocate", "Vakil" or "Attorney", as the case may be.

NOTE — It is permissible to use plain adhesive stamps in so far as the State of Orissa is concerned (Government of Orissa, Finance Department Notification No. 1515-F. S. 3/46, dated the 17th March 1947.)

- (d) Notarial acts: with foreign bill stamps bearing the word "Notarial".
- (e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies: with court-fee stamps.
- (f) Instruments chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I-A: with stamps bearing the words "Agreement" or "Brokers' Note", respectively
- (g) Instruments chargeable with stamp duty under Article 47 of Schedule I: with stamps bearing the word "Insurance".



- (h) Instruments referred to in rule 13(g) of these rules: with "special adhesive stamps".

[Orissa Government Notification No. 3342-F., dated the 15th May 1944 (See *Orissa Gazette*, 1944, Part III, page 125.)]

- (i) Instruments chargeable with stamp duty under the rules framed under section 8 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948: with stamps bearing the word "Consular".

[Government of India, Ministry of Finance (Revenue Division), Notification No. 8, dated 1st April 1950.]

## CHAPTER IV

### MISCELLANEOUS

**18. Provision for cases in which im proper description of stamps is used.**—When an instrument bears a stamp of proper amount, but of improper description, the Collector may on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :

Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue" or is a stamp bearing the title or name of any of the Rulers of the merged territories, the Collector shall so certify if the instrument was executed before, and shall not so certify if it was executed on or after the 1st April 1935 or the 31st March 1950 as the case may be.

**19. Evidence as to circumstances of claim to refund or renewal**—The Collector may require any person claiming a refund or renewal under Chapter V of the Act or his duly authorized agent to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the Statement set forth in any such deposition or affidavit.

**20. Payment of allowance in respect of spoiled or misused stamps or on the renewal of debentures.**—When an application is made for the payment under Chapter V of the Act, of an allowance in respect to a stamp which has been spoiled or misused or for which the applicant has had

no immediate use or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the State Government for destruction.

**21. Mode of cancelling original debenture on refund under section 55.**—When the Collector makes a refund under section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

**22. Rewards**—On the conviction of any offender under the Act the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the State Government may fix in this behalf.

NOTE—The Government of Bihar and Orissa have limited the reward to be given by the Collector up to a maximum sum of Rs. 50 (Financial Department letter No. 635.Com., dated the 16th February 1921).

### APPENDIX I

#### "PROPER OFFICERS" WITHIN THE MEANING OF RULE 9

1. The Superintendent of Stamps, Orissa.
2. The Collector or in his absence from head-quarter, the Treasury Deputy Collector of Ganjam.
3. The Treasury Officer, Cuttack.

### APPENDIX II

#### LIST OF INSTRUMENTS REFERRED TO IN RULE 10 (1)

	No. of Articles in Schedule I-A
1. Administration Bond ...	2
2. Affidavits ...	4
3. Appointments made in execution of power ...	7
4. Articles of Association of Company ...	10
5. Articles of clerkship ...	11
6. Bills of Lading ...	14
7. Charter parties ...	20
8. Declaration of Trust ...	64A
9. Instruments evidencing an agreement relating to (1) the	



deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn (or pledge or hypothecation of moveable property ...	6
10. Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter ...	35
11. Memoranda of Association of Companies ...	39
12. Mortgages of crops ...	41
13. Notes of protest by Masters of Ships ...	44
14. Revocations of trust ...	64 (b)
15. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913)...	59
16. Warrants for goods ...	65
17. Note or Memorandum when the duty payable exceeds four annas ...	43 (b)
18. Transfers of descriptions mentioned in Article 62, clauses (a) and (b) of Schedule I-A, when the duty exceeds Rs. 15 ...	62 (a) & (b)

## APPENDIX III

LIST OF INSTRUMENTS REFERRED TO  
IN RULE 10 (II)

	No. of Articles in Schedule I-A
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved on embossed ...	5
2. Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	
3. Awards ...	12
4. Bills of exchange payable otherwise than on demand and drawn in India except Part B States ...	13 (b) and (c) Schedule I
5. Bonds ...	15, 16, 26, 34, 56 and 57
6. Certificates of sale ...	18
7. Composition deeds ...	22
8. Conveyances ...	23
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[Government of India, Finance Department (Central Revenues) Notification No. 1-Stamps, dated the 11th March 1933]	
9. Instruments imposing a further charge on mortgaged property ...	32
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11. Instruments of co-partnership ...	46-A
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13. Instruments of exchange ...	51
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16. Leases ...	35
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18. Mortgage-deeds ...	40
19. Powers-of-attorney ...	49
20. Reconveyances of mortgaged property ...	54
21. Releases ...	55
22. Settlements ...	58
23. Transfers of the descriptions mentioned in Article 62, clauses (c), (d) and (e) of Schedule I-A ...	62 (c), (d) and (e)

III-B — RAJASTHAN STAMP  
RULES, 1955.

*Notn. No. F. 49 (4) SR/53, February 15, 1955.* — In exercise of the powers conferred by the Indian Stamp Act, 1898, as adapted to Rajasthan by the Rajasthan Stamp Law (Adaption) Act, 1952 (Rajasthan Act No. VII of 1952). The Government of Rajasthan is pleased to make the following Rules, namely:—

CHAPTER I.  
INTRODUCTORY.

1. *Short title, extent and commencement.* — (1) These rules may be called the Rajasthan Stamp Rules, 1955.

(2) They extend to the whole of Rajasthan.

(3) They shall come into force on the date of their first publication in the Rajasthan Gazette.

2. *Interpretation.* — (1) In these rules, unless there be something repugnant in the subject or context,—

(a) "Act" means the Indian Stamp Act, 1899, as adapted to Rajasthan by the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act No. VII of 1952);

(b) "appendix" means an appendix to these rules;

(c) "form" means a form appended to these rules;

(d) "Government" means the Government of the State of Rajasthan;

(e) "High Court" means the High Court of Judicature for Rajasthan;

(f) "section" means a section of the Act.

(g) "schedule" means the second Schedule to the Act and includes a



schedule, table or other provision of the laws of the covenanting States prescribing the rates of stamp duty in respect of bills of exchange, cheque promissory notes, bills of lading, letters of credit, policies insurance, transfers of shares, debentures proxies and receipts;

(h) "State" means the State of Rajasthan; and

(i) "Superintendent of Stamps" means the Superintendent of Stamps for Rajasthan and includes any other officer appointed by the Government to perform the functions of the Superintendent of Stamps for the purposes of the Act and these rules.

(2) The provisions of the General Clauses Act, 1897, of the Central Legislature shall apply to the interpretation of these Rules in the same manner as they apply to the interpretation of a Central Act.

## CHAPTER II

### MODE OF PAYMENT OF DUTY AND KINDS OF STAMPS.

3. *Mode of payment of duty.* — Except as otherwise provided by the Act, or by these Rules—

(1) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by the Government for the purposes of the Act and these rules, and

(2) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.

*Explanation.* — For the purposes of clause (1), a stamp of the Central Government or of the Government of any covenanting State shall be deemed to have been superimposed with the word "Rajasthan" or with the letters "Raj"

4. *Kinds of stamps.* — (1) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:—

(i) impressed stamps superimposed with the word "Rajasthan"; and

(ii) adhesive stamps superimposed with the word "Rajasthan" or with the letters "Raj".

(2) No impressed or adhesive stamp which is not superimposed as aforesaid shall be used in Rajasthan, after the commencement of these Rules, to indicate the payment of duty chargeable on any instrument.

## CHAPTER III

### IMPRESSED STAMPS.

5. *Hundis.* — (1) Hundis other than hundis which may be stamped with an adhesive stamp under S. 11, shall be written on paper as follows, namely:—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight shall be written on paper supplied for sale by the Government to which a label has been affixed by the Superintendent of Stamps and impressed by him in the manner prescribed by R. 11.

(2) The provision of sub-r. (1) of R. 8 apply in the case of hundis.

6. *Promissory note and bills of exchange.* — A promissory note or bill of exchange shall except as provided by S. 11 or by Rr. 14 and 19 be written on paper on which a stamp of the proper value, with or without the word "hundi" has been engraved or embossed.

7. *Other instruments.* — Every other instrument chargeable with duty shall, except as provided by S. 11 or by Rr. 11, 13 and 14, be written on paper on which a stamp of the proper value not bearing the word "hundi" has been engraved or embossed.

8. *Provision where single sheet of paper is insufficient.* — (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of



any instrument a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi stamp is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much pie paper may be sub-joined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the pie paper sub-joined.

9. *One anna and two annas impressed stamps.*—The duty on any instrument which is chargeable with a duty of one anna or of two annas, unless otherwise provided in the Act or these rules, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

10. *The proper officer.*—The Superintendent of Stamps is empowered to affix and impress or perforate labels and shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

11. *Affixing and impressing labels by proper officer permissible in certain cases.*—Labels may be affixed and impressed or perforated by the proper officer in the case of any of the instruments specified in the Appendix to these Rules, and the counterparts thereof other than instruments on which the duty is less than two annas.

12. *Mode of affixing and impressing labels.*—(1) The proper officer shall, upon any instrument specified in R. 11 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine, or perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his

initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

13. *Certain instruments to be stamped with impressed labels.*—(1) Instruments executed out of the State and requiring to be stamped after their receipt in the State (other than instruments which under section 11 or rule 14 may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof, and the proper officer shall stamp the instruments in the manner prescribed by rule 12 and return it to the Collector for delivery to the person by whom it was produced.

## CHAPTER IV

### OF ADHESIVE STAMPS

14. *Use of adhesive stamps on certain documents.*—The following instruments may be stamped with adhesive stamps, namely:—

- (a) Bills of exchange payable otherwise than on demand and drawn in sets when the amount of duty does not exceed one anna for each part of the set;
- (b) Transfers of debentures of public companies and associations;
- (c) Copies of maps and plans, printed copies and copies of or extracts from registers given on printed form when chargeable with duty under Article 24 of the Second Schedule;
- (d) Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of the Second Schedule;
- (e) Instruments chargeable with duty under Article 19 of the Second Schedule;
- (f) Policies of insurance;
- (g) Letters of Credit, that is to say, instruments by which one person authorises another to give credit to the person in whose favour they are drawn;



- (h) Letters of allotment of shares in any company or proposed company or in respect of any loan to be raised by any company or proposed company;
- (i) Promissory notes payable on demand when the amount or value exceeds Rs. 250/-.
- (j) Instruments or proxy.

**15. Use of one anna adhesive stamps to make up stamp duty.**—Notwithstanding anything contained in these rules whenever the stamp duty payable in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of one anna adhesive stamps such as are described in rule 18; provided that the Government may direct that, instead of such stamps, adhesive Court Fee Stamps shall be used for the purpose.

**16. Supply of deficient duty on transfer of share.**—When any instrument of transfer of shares in a company or association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently in consequence of a rise in the value of such shares found to fall short of the amount of duty chargeable in respect of such transfer, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

**17. Enrolment of Advocates or Vakil.**—When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate or Vakil on the roll of the High Court, such stamps shall be affixed under the superintendence of a gazetted officer of the High Court who shall obtain the stamps from the Superintendent of Stamps or other officer appointed in this behalf by the Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

**18. Adhesive stamps of different denominations.**—Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words 'Four

Annas' or 'Two Annas', or 'One Anna' and inscribed for use for revenue.

**19. Special adhesive stamps to be used in certain cases.**—The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely:—

- (a) Bills of Exchange, cheques and promissory notes drawn or made out of India chargeable with duty of more than one anna, with stamps bearing the words "Foreign Bill";
- (b) Separate instrument of transfers of shares and transfers of debentures of Public Companies and Associations; with stamps bearing the words "Share Transfer";
- (c) Entry as an Advocate or Vakil on the roll of the High Court; with stamps bearing the word "Advocate or Vakil" as the case may be;
- (d) Notarial acts; with foreign bills stamps bearing the word "Notarial";
- (e) Copies of maps or plans, printed copies and copies of extracts from registers given on printed forms certified to be true copies; with Court-fee stamps overprinted with the word 'copy';
- (f) Instruments chargeable with stamps duty under Articles 5 (a) and (b) or 43 of the Second Schedule; with stamps bearing the words "Agreement" or "Brokers' Note" respectively;
- (g) Policies of insurance; with stamps bearing the word 'Insurance'.

## CHAPTER V

### *Sale and Stamps.*

**20. Only authorised persons to sell stamps.**—(1) No person, who is not duly authorised in the manner hereinafter provided, shall be entitled to sell stamps of any description other than revenue stamps of half-anna, one anna, two annas, and four annas denominations:

Provided that this prohibition shall not apply—

- (i) to a legal practitioner or a banker, who buys a stock of stamps for use in his own business and affixes them, when occasion requires, to the documents he has to draw up in the course of that business, the



cost of the stamps being recovered from his client or customer with the rest of his charges, or

- (ii) to a Government officer or Incorporated Company or other body corporate in respect of stamps used for printed forms of instruments for use by the persons concerned with the business of that office, company or body, the cost of the stamp being recovered from those persons.

- (b) Except in the case of revenue stamp of half anna, one anna, two annas and four annas denominations no person shall purchase any stamp from, or exchange any stamp with, any person whom he has reason to be not authorised under these rules to sell stamps.

21. *Classes of Vendors.* — (1) There shall be two classes of vendors, namely:—

- (a) ex-officio vendor, and  
(b) licensed vendors.

(2) The following persons shall be deemed to be ex-officio vendors:—

- (i) the treasurer of each District or his salaried assistant or approved agent;  
(ii) the sub-treasurer of each Tehsil;  
(iii) any salaried vendor appointed by the Government;  
(iv) all the officers in charge of post offices at which letters are received for despatch (for the sale of adhesive revenue stamps of half-anna, one anna, two annas and four annas denominations);  
(v) any other servants of the Government who may be appointed by the Government in this behalf.

(3) The Collector may, subject to the provisions contained in rule 48, grant a license for vend of stamps to any of the following persons, namely:—

- (i) sub-post masters or branch post masters;  
(ii) Lambardars of villages;  
(iii) village school masters;  
(iv) any other person or class of persons deemed by the Collector to be fit and proper for the sale of stamps.

(4) In the case of appointment of branch or sub-post masters and licensing of village school masters the previous

approval of the Post Master General and the Director of Education respectively shall be obtained.

22. *Fixing maximum number of licensed vendors for different places.* —

(1) The maximum number of licensed vendors for the sale of stamps at the headquarters of each district, sub-division and tehsil shall be fixed by the Collector of the district concerned in consultation with, and with the concurrence of, the Inspector General of Registration and Stamps, Rajasthan. In the case of towns and villages which are not such headquarters the number of licenses to be granted shall be fixed by the Collector.

(2) In fixing the number of stamps vendors for urban areas the views of the Chamber of Commerce, and for rural areas those of the Village Panchayat, should invariably be obtained.

23. *Duties of ex-officio vendors.* — (1) The ex-officio vendors shall supply stamps to the public and to licensed vendors, and shall allow discount to the latter at the rates and under the conditions hereinafter prescribed.

(2) The ex-officio vendors shall sell direct to the public only stamps of denominations higher than those prescribed in rule 24.

24. *Duties of licensed vendors.* — Licensed vendors shall sell to the public such stamps and at such places as are indicated in their licenses. They shall be restricted to the sale of stamps of values as under:—

In all district Headquarters towns (except the cities of Jaipur, Jodhpur, Bikaner, Udaipur, Alwar and Kotah) and headquarters towns of all sub-divisions and tehsils—Not exceeding Rs. 50/-.

In the cities of Jaipur, Jodhpur, Bikaner, Udaipur, Alwar and Kotah — Not exceeding Rs. 30/-.

25. *Form of licence.*—The license to be granted under sub-rule (3) of rule 21 shall be in form A. In the case of persons specified in clauses (ii) and (iv) of sub-rule (2) of rule 21, it shall be granted to the person by name. In other cases the designation of the official only shall be entered therein.

26. *Revocation of license.* — A license may be revoked at any time by the Chief Controlling Revenue Authority or by the Collector with the concurrence of the



Inspector General of Registration and Stamps, Rajasthan.

**27. Method of supply of stamps to licensed vendors.**—Licensed vendors shall obtain stamps from ex-officio vendors at local and branch depots on payment of ready money (less the discount hereinafter prescribed) :

Provided that the persons in the service of the Government may obtain stamps as an advance without payment in accordance with rule 28.

**28. Extent of supply without payment.**—A person in the service of the Government, on being licensed, may, without payment, receive an advance of stamps not exceeding in value one month's pay or, with the special sanction of the Inspector General of Registration and Stamps, of greater value. He shall, on receiving such advance, give a receipt of the money value of the stamps advanced and the receipt shall be renewed half-yearly in the manner provided for permanent advances by the Accounts department. When he ceases, he shall refund the value entered in the receipt either in money or in stamps of any kind which he has been authorised to sell, and the receipt shall then be returned.

**29. Advances to non-official vendors.**—

(1) Advance of stamps without payment may be granted by the Collector to non-official licensed vendors upto any amount, subject to their giving security.

(2) Security for such advance shall be taken in forms approved by the Government.

(3) Such advances may at any time be called in by the Collector.

**30. Register of advances.**—(1) The advances shall be shown in a separate register in form B and every item entered in it shall be initialled by the Treasury officer.

(2) The Register shall be inspected every month when the Treasury plus and minus memorandum is prepared and the Treasury Officer shall see that he possesses all the receipts duly renewed whenever necessary, and that the unadjusted advances are correctly included in the balances shown in the plus and minus memorandum in which details of such advances shall invariably be furnished.

**31. Discount.**—(1) Every licensed vendor who purchases stamps from the

Government on payment of ready money shall be allowed discount on the supply of stamps purchased by him provided that no discount shall be payable when the total value of such purchases falls below five rupees or on purchases of revenue stamps of the denominations of half anna, one anna, two annas, and four annas.

(2) The rates of discount per 100 are as follows:—

(a) For Non-judicial Stamps—

(i) In all district head-quarters towns ... Rs. 3-2-0

(ii) In all sub-division headquarters towns. Rs. 4-11-0

(iii) At other places ... Rs. 6-4-0

(b) Judicial stamps for all headquarters ... Rs. 1-9-0

(3) Ex-officio vendors shall receive no discount on purchases made or sales affected by them.

**32. Stamps of the denomination required to be supplied if possible.**—Upon application being made for an impressed sheet of a particular value, a sheet of that value shall, if in stock, be furnished to the applicant.

**33. Procedure when stamps of the required denomination are not in stock.**—

(1) Should no sheet of the value required be in stock, the vendor shall supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value. In the case of a licensed vendor, the applicant shall not be supplied with sheets to an aggregate value exceeding the limit authorised under rule 24. If the impressed stamps required exceed this value a licensed vendor shall refer the applicant to an ex-officio vendor and shall not attempt to make up the stamp duty exceeding the said limit by the issue of two or more stamps of lower denominations.

(2) When a vendor is unable to furnish a single stamp of the value required by the purchaser he shall endorse on one of the stamps sold by him a certificate to that effect in the form below :—

#### FORM OF CERTIFICATE

Certified that a single stamp of the value of Rs. . . . . required for this document is not available but in lieu thereof I have furnished a stamp of the next lower value available and made up the



deficiency by the use of one or more adhesive/impressed stamps of the next lower value available required to make up the exact amount of the duty”.

**34. Particulars to be entered on the impressed sheet.**—Every stamp vendor shall endorse on the back of each impressed stamp sold by him to the public the serial number, the date of the sale, the value of the stamp in words and the name, father's name and residence of the purchaser, and shall affix his signature to the endorsement. At the same time he shall

make corresponding entries in a register to be maintained by him under rule 36.

**35. Signing of endorsements on the stamp and the entries in the register by purchaser.**—If the purchaser is literate he shall be invited to sign the endorsement on the stamp and the entry in the register, and, if illiterate, the imprint of his left thumb impression shall be taken below the endorsement on the stamp as well as against the entry in the register.

**36. Register of sales.**—Every vendor shall keep a register of stamps sold to the public in the following form:—

*Register of daily sales of stamps.*

Serial No.	Date of sale.	Description of stamp (impressed or adhesive.)	Value of stamp sold in words.	Name and residence of purchaser.	Signature or thumb impression of the purchaser.	Signature of the licensed vendor.

**37. Register how to be maintained and their deposit after completion.**—Each page of the register shall be numbered and sealed with the seal of the Collector's Office. The name of the vendor, the date on which the register is brought into use and the number of pages it contained shall be entered on the inside of the cover. On completion it shall be deposited in the Collector's Office. The use by a licensed vendor of a register not so distinguished is forbidden.

**38. Maintenance of register of daily transactions by licensed-vendors.**—Every licensed vendor shall also maintain a register of his daily transactions in form C.

**39. False endorsement or efacement prohibited.**—No vendor shall knowingly make a false endorsement or efacement on a stamp sold or a false entry in his register of sales.

**40. Over charge or delay prohibited.**—No vendor shall demand or accept for any stamp more than the actual value denoted thereon, and every vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any

currency which would be accepted on behalf of the Government by the Collector.

**41. Discontinued stamp not to be sold.**—No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

**42. Accounts etc. to be open to inspection.**—Every vendor shall allow any revenue officer not below the rank of Naib Tehsildar or any official duly authorised in that behalf by the Collector or by the Government at any time to inspect his register of sales and to examine his license and the stock of stamps in his possession.

**43. Stamps to be delivered on demand by the collector or on revocation of license, etc.**—(1) Every licensed vendor shall at any time on demand or on revocation of his license deliver up all stamps or any class of stamps remaining in his possession, together with the registers which he was maintaining.

(2) When stamps are returned under sub-rule (1) they shall be taken back on their full value, less any discount allowed under these rules and due to the licensed vendor in respect of sales of stamps effected by him.



**44. Signboards etc.**—(1) Every licensed vendor shall at all times keep affixed in a conspicuous position outside his place of vend a placard bearing his name and the words "Licensed vendor of stamps" in Hindi.

(2) He shall also keep at his place of vend his license and copies of the Act and its schedules together with these rules in English and in Hindi which shall be supplied to him free of charge. He shall permit any intending purchaser to inspect the Act, Schedules and Rules.

**45. Unsold stamps may be exchanged.**—A licensed vendor may be allowed to exchange unsold stamps which are fit for use for other stamps of the same value.

**46. Supply of revenue stamps to be kept.**—Every licensed vendor shall keep for sale to the public a supply of revenue stamps of the denominations of half anna, one anna, two annas and four annas sufficient for the probable demand of at least one week.

**47. Sale of stamps during office hours.**—Licensed vendors shall sell stamp during office hours on working days. They may also sell stamps on public holidays.

**48. Conditions of grant of license to any person.**—Subject to the provisions of rule 22, the Collector may grant a license for the sale of stamps to any persons at any place or within any area within the limits of his district :

Provided—

(a) that no person employed in any department of the Government shall be granted a license to sell stamps without the previous consent of the head of such department, and

(b) that no person shall be licensed until he has satisfied himself that the person to be licensed bears a good moral character and is qualified for the purpose educationally.

*Note.*—A person must not be licensed to sell stamps unless he can write Hindi (in deonagri script) very well. The Collector shall inform both official and non-official vendors that Mahajani character shall not be used in place of Hindi in making the endorsements on stamps and entries in the register maintained by them.

**49. Penalty for the infringement of any of these rules.**—Any infringement of these rules or of the conditions of a license shall render the holder thereof liable to cancellation of his license in addition to any other penalties to which he may be liable under the Act and these rules.

**50. List of licensed vendors.**—A register of licenses issued shall be kept in the Collector's office and shall be revised annually in April, when all lapsed licenses shall be struck out and new licenses entered. It shall contain the following headings:—

- (a) Date of license.
- (b) Name of licensee.
- (c) Place of vend.
- (d) Amount of security, if any, taken.
- (e) Description of stamps to be sold under the license.
- (f) Remarks. (this column shall show any changes that may take place during the year).

## CHAPTER VI.

### REFUNDS AND RENEWALS.

**51. Procedure and period for obtaining refund or renewal.**—The refund or renewal of the value of spoiled stamps shall be made strictly in accordance with sections 49 to 55 of the Act, and the applications must be made within the periods prescribed by section 50. But in cases where the period allowed by the Act for refund or renewal has operated as a serious hardship and the holders of spoiled or useless stamps, or stamps not required for immediate use are, without any fraudulent motive, unavoidably prevented from applying for relief within the prescribed period, the Collector is authorised to allow refund or renewals of spoilt or useless stamps or the repurchase of stamps not required: Provided that the application for refund or renewal is made within two years from the date of purchase of the stamps or within two years from the date on which the stamps were spoiled or rendered useless:

Provided further that the Government may, irrespective of any time limit, dispose of applications for relief in the cases contemplated in the above proviso in which the period of two years has expired.

**52. Power to administer oath.**—The Collector may require any person claim-



ing a refund or renewal under the Act or his duly authorised agent to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

**53. Evidence to be taken.**—Necessary evidence should generally be taken before refund orders are passed, and reliance should not be placed solely on the stamp officer's report or the unsupported allegations of the claimants for refund.

**54. Proof for failure to apply within time.**—Clear proof should be required that the failure to apply for relief within the period prescribed by the Act was really due to unavoidable circumstances. For instance, it is not sufficient that an applicant should merely state that he was unwell; he must produce satisfactory evidence that he was, as a fact, incapacitated by illness from applying for the refund.

**55. Application for refund under section 45.**—Refund under section 45 of the Act should be by application in writing to the Collector who should forward it to the Chief Controlling Revenue Authority. Such application should bear court-fee as an application to a Collector. While forwarding the application for the orders of the Chief Controlling Revenue Authority, the Collector should submit the file of the case containing the original document bearing the endorsement of the payment of duty and penalty. The Collector should also express his own opinion on the merits of the application.

**56. Orders on application.**—In all cases the order of refund or renewal, with the reasons thereof, must be recorded with his own hand by the officer sanctioning such refund or renewal. The stamps, for which the allowance is claimed, shall be destroyed by the officer sanctioning the refund or renewal, if such authority has been delegated to him. In other cases he shall—

- (i) in the case of impressed stamps, write the original order or a certified copy of it on the stamps for which the allowance is claimed, or
- (ii) in the case of adhesive stamps, record such an order or a copy thereof on a separate sheet of paper.

The Stamps shall then be punched and marked in such a way that they cannot be used again and forwarded to the Superintendent of Stamps for destruction.

**57. Procedure when no evidence produced.**—When an application is made for refund or renewal under the Act in respect of a stamp which has been spoiled or misused or for which the applicant has had no immediate use or on the renewal of a debenture and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off and the spoiled or misused stamps (if any) shall be sent to the Superintendent of Stamps or other officer appointed in this behalf by the Government for destruction.

**58. Mode of cancelling original debenture on refund.**—When the Collector makes a refund under S. 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date through.

## CHAPTER VII.

### MISCELLANEOUS.

**59. Provision for cases in which improper description of stamp is used.**—When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped:

Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely on account of the difficulty or inconvenience of procuring one of the proper description, he may remit the further payment of duty prescribed in this rule.

**60. Plea of ignorance.**—The plea of ignorance of the requirements of the law should not be lightly accepted; although mere negligent evasions do not call for the application of criminal penalties, yet,



it is so difficult to distinguish between negligent and intentional evasions that to include all doubtful cases within the former category and abstain from putting the criminal penalties in force in their case is to impair very seriously the protection to the interests of the revenue which the Act is designed to afford.

**61. Collector not to try cases as Magistrate.**—A Collector who has sanctioned a prosecution under the Act should not himself try the case in his capacity as a Magistrate.

**62. Statement by Collectors regarding prosecutions stayed and cases compounded.**—The power of staying prosecutions and compounding offences under S. 70 (2) of the Act is delegated to Collectors who shall submit to the Chief Controlling Revenue-authority, annually, a statement of the cases in which the power has been exercised.

**63. Procedure of compounding and stayal.**—If the Collector is satisfied that it is not desirable to launch a prosecution in respect of an under-stamped instrument he may compound the offence and realize such amount as he deems fit as composition fee. If a prosecution has been already started the Collector may stay the prosecution and, after realizing the composition fee in his discretion, may inform the Magistrate that the accused person might be discharged.

**64. Rewards.**—On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the Government may fix in this behalf.

**65. Rewards to persons in the service of Government.**—Rewards may be given to a person in the service of the Government in cases where it is no part of the routine duties of that official to bring to light any infraction of stamp law. Rewards may be given to records-keepers for this special service:

Provided that the Chief Controlling Revenue-authority may also grant certificates of good work to the officials contemplated in the above rule whether a reward has been sanctioned or not.

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**66. Procedure in case of detection of unstamped or understamped instruments during inspection or otherwise.**—(1) In cases where an unstamped or understamped instrument is detected in course of inspection or otherwise by a public officer, a report, therefore, shall be made forthwith to the Collector.

(2) The Collector shall thereupon issue a notice to the executant or such other person as may be liable to pay the duty under S. 29 of the Act, requiring him to produce the original instrument before the Collector.

**67. Assessment of duty and penalty upon production.**—(1) If the original instrument is produced in compliance with the notice issued under sub-rule (2) of rule 66 and is found to have been executed within one year of the date of such production, it will be treated as having been produced voluntarily for the purpose of section 41 of the Act.

(2) If other conditions laid down in that section are also satisfied the instrument shall be endorsed by the Collector as properly stamped on payment of the deficit duty, if any, and no penalty whatever shall be levied in respect thereof.

**68. Prosecution in case of non-production.**—If the original instrument is not produced in compliance with the notice under rule 66, the Collector may launch prosecution against the person concerned under section 62 or 64 of the Act, as the case may be, unless, of course, the case is compounded on payment of a suitable composition fee.

**69. Production of original before Magistrate.**—(1) When prosecution has been launched, the Collector shall move the Magistrate seized of the case to take action, if any such action has not already been taken by the Magistrate of his own motion, for the production of the original instrument in court under section 94 or or section 96 of the Code of Criminal Procedure 1898.

(2) If the original instrument is not produced in court, a copy thereof may be produced as secondary evidence under section 63 of the Indian Evidence Act, 1872 to prove the contents of the original.



**70. Impounding.**—If the instrument is produced in court, the Collector shall move the Magistrate to impound the same under section 104 of the Code of Criminal Procedure, 1898, unless it has already been impounded by the Magistrate of his own accord.

**71. Assessment of penalty.**—When an instrument impounded under rule 70 is received by the Collector for action under section 40 of the Act, he shall take into consideration, while assessing the penalty thereon, the fine if any, imposed by the Magistrate as a result of the prosecution launched under rule 68.

### APPENDIX.

#### *List of Instruments referred to in Rule 11.*

	<i>No. of articles in Schedule.</i>
1. Administration bond	2
2. Affidavits.	4
3. Agreements or memoranda of agreements which in the opinion of the proper officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
4. Instruments evidencing an agreement relating to (1) the deposit of title-deeds of instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn or pledge of hypothecation of movable property.	6
5. Appointments made in execution of a power.	7
6. Instruments of apprenticeship.	9
7. Articles of Association of a company.	10
8. Awards.	12
9. Bills of Exchange payable otherwise than on demand and drawn in the Rajasthan.	22
10. Composition deeds.	22
11. Instruments imposing a further charge on mortgaged property.	32

12. Leases partly printed or lithographed when the written matter does not exceed one-fourth of the printed matter.	35
13. Letters of licence.	38
14. Memoranda of Association of companies.	39
15. Mortgage of crops.	41
16. Note or Memorandum when the duty payable exceeds two annas.	43 (b)
17. Instruments of co-partnership	46—A
18. Instruments of dissolution of partnership.	46—B
19. Power of attorney, where not registered.	48
20. Share warrants if issued by a company under the Rajasthan Companies Act.	59
21. Transfers when the duty payable exceeds Rs. 10/-	2
22. Declaration of trust.	64—A
23. Revocation of trust.	64—B
24. Warrants for goods.	65

### FORM A.

(Rule 25.)

*License for the sale of stamps under the Indian Stamp Act as adapted to Rajasthan*

License is hereby granted to \_\_\_\_\_ to sell stamp at \_\_\_\_\_ of the following descriptions, namely:— \_\_\_\_\_ for a period of \_\_\_\_\_ commencing from \_\_\_\_\_ subject to the rules made in that behalf under the Indian Stamp Act 1899 as adapted to Rajasthan. The infringement of any of these rules shall render the licensee liable to the penalty prescribed in S. 69 of the said Act viz. imprisonment for a term which may extend to six months or fine which may extend to five hundred rupees or both.

District.

Dated.

Collector.



**FORM B**

(Rule 30)

# Register of advances of stamps

[illegible]



## FORM C

(Rule 38)

## Licensed Vendor's Abstract—Daily sales register.

Date of sale etc.	Particulars of receipts issues and balances	Non-Judicial stamps												Hundi Revenue stamps stamps												Total value of receipts sales and balances								
		Two annas	Annas	Annas	Eight annas	One rupee	One rupee & eight annas	Two rupees	Two rupees & eight annas	No. Value Three rupees	No. Value Three rupees & eight annas	No. Value Four rupees	And so on	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35



## APPENDIX D

## REDUCTIONS AND REMISSIONS.

## (I) Government of India.

## ENTRY 125 (4)

For the Entry No. 125 (4) on p. 881 substitute the following :

"125 (4). On receipt given by an opium cultivator or his representative or by a lumbaradar or khattadar for money paid to him by the Central Government as an advance for the cultivation of opium or as value of the opium supplied by him."

—S. R. O. 46 dated 4-1-1952.

Add after Entry No. 183 on p. 887 :

184. To direct that the duty leviable under Art. 30 of Sch. I, on an instrument of entry as an Advocate of Judicial Commissioner's Court, Himachal Pradesh, shall be reduced to Rs. 300 with effect from the 29th April 1949.

—S. R. O. 1083, dated 6th July 1951.

185. To remit retrospectively and prospectively the duty chargeable in the State of Bombay under the said Act on receipts given by persons receiving advances exceeding rupees twenty under the Land Improvement Loans Act, 1833 (XIX of 1833)

—S. R. O. 1522, D/- 15-7-1953.

186. To remit the whole of the Stamp duty chargeable under Art. 27 of the said Act on debenture of Rs 20,00,000 to be issued by the Municipal Committee, Amravati, to the United Western Bank Limited, Satara.)

—Notifn. No. 8, Stamps, D/- 11-8-1954.

187. To remit the stamp duty chargeable under the said Act on receipts given by Kotwars in Madhya Pradesh (excluding the four districts of Berar) in respect of sums exceeding Rs. 20/- paid to them on account of salaries.

—S. R. O. 303, D/- 27-1-1955.

## IAA—ANDHRA

Add before IA—Assam.

In exercise of the powers conferred by S. 9 (1) (a) of the Indian Stamp Act 1899 (Central Act II of 1899), the Governor of Andhra hereby remits the Stamp duty chargeable in respect of the agreements executed by the authorised agents under the Women's Savings Campaign.

—G. O. M. S. No. 134, Revenue,  
18th Feb. 1955.

## IA—ASSAM

Add after additional Notification 119, on p. 887 :

(1) To remit the duty chargeable under the said Act in respect of indemnity bonds

executed in connection with the receipts of pensions by persons who have migrated into the Province of Assam from Pakistan.

—No. B. P. 85/47/27,—20th December 1948.

(2) To remit from the 1st June 1948, in the Province of Assam, the whole of the stamp duty on the instruments specified in Section 2 (12-A) (b) of the said Act and executed in connection with the business of the Rehabilitation Finance Administration, constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

—No. F. M. 52/46/68, 16th March 1949.

(3) To remit the duties chargeable under the said Act in respect of indemnity bonds for missing scrips of stocks and shares as well as Life Assurance Policies held by the refugees who have migrated from Pakistan into the Province of Assam for a period from the 15th August 1947 to the 31st May 1949.

—No. F. M. 52/46/3 (P), 10th May 1949.

(4) To remit the stamp duty chargeable in respect of bonds to be executed under Rule 16 of the Assam Land (Requisition and Acquisition) Rules, 1950 by the allottees of requisitioned lands in Assam.

—No. R. R. Q. 35/51/12,—2nd July 1951.

(5) To remit, in the whole of the State of Assam, the duties with which all conveyances made for the Bhumidana Jagna and also all instruments of gift executed in favour of the Government are chargeable with effect from the date of this order.

—No. F. T. 8 52 dated 18-7-1953.

(6) To remit for one year, with effect from the 1st July 1954, in the State of Assam, the whole of the stamp duty chargeable under the said Act on any bond executed for loan by a victim of fire certified as such by the Deputy Commissioner of his District.

—No. F. T. 58/51/6 dated 9-7-1954.

(7) To remit for one year, with effect from the 1st February 1954, in the State of Assam, the whole of the stamp duty chargeable under the said Act on any bond executed for loan by a victim of fire certified as such by the Deputy Commissioner of his District.

This cancels this Department's Notification No. F.T. 58/51/6, dated 9th July 1954.

—No. F. T. 53/51/12, D/- 1-11-1954.

(8) To remit for one year, with effect from the 1st November 1954, in the State



of Assam, the whole of the stamp duty chargeable under the said Act on any bond executed for rehabilitation loans by persons affected by flood or erosion certified as such by the Deputy Commissioner of the district.

—No. F. T. 58/51/14, D/- 26-11-1954.

(9) To order that all mortgage, assignment, power of attorney, certificate, affidavit, bond or other proceedings instrument or writing whatsoever before or under any order of the Court, and any copy thereof, or for any application made by the official assignee to the Court, or for the drawing and issuing of any order made by the Court on such application in respect of all the banking companies in liquidation, shall be exempt from stamp duty in the whole of Assam.

—No. F.T.X, 11/54/2, D/-13-1-1955.

(10) To remit the stamp duty chargeable on the lease deeds to be executed by the Employees' State Insurance Corporation, New Delhi, in respect of the premises hired for its Regional, Local and Inspectorate Offices in the whole of Assam.

—No. F.T.S. 11/54/4, D/-23-2-1955.

#### (II-A)—WEST BENGAL

Add after Entry 129 on p. 889:

130. To remit in the whole of West Bengal the duty with which an affidavit is chargeable under the said Act when executed by a displaced person for advance of a loan, whether on the mortgage of any property or otherwise, received from the State Government for purposes of rehabilitation in West Bengal.

*Explanation.*—In this order 'displaced person' means a person who, on account of the setting up of the Dominions of India and Pakistan or on account of civil disturbances or fear of such disturbances in any area now, forming part of Eastern Pakistan, has left or has been displaced from his place of residence in such area, and who has subsequently been residing in India.

—No. 841 F. T., dated 20-4-1951.

131. To remit the stamp duty chargeable under Article 35 of Schedule IA of the said Act on the lease negotiated on behalf of the Deputy High Commissioner for the United Kingdom in Calcutta in respect of premises No. 14C, Raja Santosh Road, Alipore, Calcutta.

—No. 2449 F. T., dated 20-11-1951.

132. To remit in the whole of West Bengal the duty with which a bond is chargeable under the said Act when executed by the authorities of an educational institution for advance of a loan, whether on the mortgage of any property, or otherwise, received from the State Government for purposes of extending educational facilities to displaced persons in West Bengal.

*Explanation.*—In this order 'displaced person' means a person who on account of the setting up of the Dominions of India and Pakistan or on account of civil disturbances or fear of such disturbances in any area now forming part of Eastern Pakistan, has left or has been displaced from his place of residence in such area, and who has subsequently been residing in India.

—No. 550 F. T., dated 12-3-1952.

133. To remit in the whole of West Bengal the duty with which a kabuliati is chargeable under the said Act when executed by a displaced person for acquiring of lands from the Evacuee Property Management Committee of West Bengal for purposes of rehabilitation in West Bengal.

*Explanation.*—In this order 'displaced person' means a person who on account of the setting up of the Dominions of India and Pakistan or on account of civil disturbances or fear of such disturbances in any area now forming part of Eastern Pakistan, has left or has been displaced from his place of residence in such area, and who has subsequently been residing in India.

—No. 1507 F. T., dated 20-8-1953.

#### (III)—BIHAR

Add before the Additional Notifications on p. 889.

For Items 1 to 29 of reductions and remissions of duties sanctioned by the Bihar Government under S. 9 (a) of the Act, see Appendix V of the Bihar Stamp Rules, 1954, given in Appendix B *ante*.

Add under the Additional Notifications after Item 124 on p. 891.

125. To remit the duty chargeable under the said Act as amended by the Bihar Stamp (Amendment) Act, 1937, (Bihar Act VI of 1937) in respect of surety bonds executed in connection with the receipt of special advances of pay by displaced Government servants who have migrated from Pakistan.



2. This notification shall be deemed to have come into force with effect from the 23rd April 1949.

—No. 11938-F., dated 11-7-1949.

126. To remit the stamp duty chargeable under Article 23 of Schedule I-A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937, (Bihar Act VI of 1937) on all instruments of conveyances transferring properties to the State of Bihar for the purpose of basic education.

—No. 1113-11-50/7336-F., dated 24-4-1950.

127. To remit the stamp duty chargeable under Article 23 of Schedule I-A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on all instruments of conveyances executed by or in favour of a Co-operative Society registered under the Bihar and Orissa Co operative Societies Act, 1935 (Bihar and Orissa Act VI of 1935.)

—No. III-S-36/50/15806-F., D/- 22-11-1950.

128. To remit the stamp duty chargeable under Article 15 of Schedule I-A to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a displaced person in connection with loans granted by the State Government.

2. This notification shall be deemed and always be deemed to have come into force on the 1st April 1948, except in respect of documents executed before the said date and in respect of which stamp duties have already been paid.

—No. 3261-F., dated 12-3-1951.

129. To remit the stamp duty chargeable under Article 4 of Schedule IA of the said Act, as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a displaced person who does not possess a migration certificate in connection with the filing of affidavits for purposes of registration.

2. This notification shall be deemed to have come into force on 1st November 1953, except in respect of documents executed before the said date and in respect of which stamp duties have already been paid.

—No. 11153/1020/53-15757F dated 12-12-1953.

130. To remit the stamp duty chargeable under Article 15 of Schedule I-A of

the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a displaced person in connection with the registration of agreement regarding occupation of Government stalls.

2. This notification shall be deemed to have come into force on 1st August 1953, except in respect of documents executed before the said dates and in respect of which stamp duties have already been paid.

—No. 11153-1029/52-456 F.R., dated 14-8-1953.

131. To remit the stamp duty chargeable under Article 40 of Schedule IA to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on registered bonds executed for loans by a member of the Scheduled Castes or the Scheduled Tribes under section 10 of the Bihar and Orissa State Aid to Industries Act 1923 (B. & O. Act VI of 1923).

—No. 11153-1034/54/1573-F., D/- 10-2-1955.

#### (IV) BOMBAY

##### I Amendments.

(1) Add before the heading 'A—Land Revenue' on p. 891.

(In all the notifications appearing hereinafter for the word 'Province' or 'Provincial' wherever it occurs the word 'State' is substituted.

—Notifn. No. 25284/B dated 25-12-1953.

(2) In item 76 on p. 893 (Notifn No. 4298/3 dated 4-3-1946.)—

For the words, figures, and letters "rule 90A of the Bombay Primary Education Rules, 1924" the words, figures and brackets "rule 119 (2) of the Bombay Primary education Rules, 1949" shall be substituted.

—S T P 1353 (i) dated 7-12-1953.

Add after Entry No. 84 on p. 899.

85. To remit the duty chargeable under the said Act in the whole of the Province of Bombay in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan.

—No. 1589/45 dated 21-1-1949.

86. To remit the duty chargeable under the said Act in the areas of each of the Indian States specified in the Schedule annexed hereto, in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan.



## SCHEDULE

Akalkot	Balasinor	Bhaderwa
Aundh	Chhota Udepur	Mohanpur
Bhor	Lunawada	Malpur
Jamkhandi	Rajpipla (including Segbara)	Mansa
Jath		
Kurundwad Baria (Senior)		Wao
Kurundwad Bansda (Junior)		Khadal
Miraj (Senior)	Sant	Ghodasar
Miraj (Junior)	Cambay	Vasna
Mudhol	Idar	Katosan
Phaltan	Jawhar	Sudasna
Ramdurg	Vijaynagar	Valasna
Sangli	Sachin	Ranasan
Savanur	Radhanpur	Varsoda
Sawantwadi	Palanpur	Ambaliara
Wadi Jagir	Jambughoda	Punadra
Janjira	Surgana	Idol
Darampur	Tharad	Sanjoli

—No. 1589/45 (a), dated 21-1-1949.

87. To remit from the 1st June 1948 in the whole of the Province of Bombay, the duties chargeable under the said Act in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1-No. F. (20) (1) stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

—No. 1589/45, dated 28-3-1949.

88. To remit the duty chargeable under the said Act in the whole of the Province of Bombay in respect of the mortgage deeds executed in connection with the loans and advances granted to persons in pursuance of Government Resolution in the Revenue Department No. 7592/45, dated the 27th March 1948.

—No. 7592/45, dated 23-5-1949.

89. To remit the duty chargeable under the said Act in the areas of each of the Indian States specified in the Schedule annexed hereto, in respect of mortgage deeds executed in connection with the loans and advances granted to persons in pursuance of Government Resolution in the Revenue Department, No. 7592/45, dated the 27th March 1948. (Schedule giving list of States omitted.)

—No. 7592/45 (a), dated 23-5-1949.

90. To remit, in the whole of the Province of Bombay, with retrospective effect from 6th December 1948, the duty chargeable under the said Act on bonds required

to be executed by cultivators for the supply on credit by Government of manure or seed or both.

—No. 1589/45, dated 25-6-1949.

91. To remit up to 31st December 1949, in the whole of the Kolhapur State, the duties chargeable on letters of indemnity under Article 5 (c) and on indemnity bonds under Article 34 in Schedule I to the said Act, executed by persons for obtaining duplicate copies of such scrips of stocks and shares of an incorporated company and of Life Assurance Policies as have been destroyed or damaged in the disturbances which took place in the said State following the assassination of Mahatma Gandhi.

—No. 4298/39, dated 20-7-1949.

92. To remit with effect from the 15th January 1949, in the whole of the Province of Bombay.

(i) the duties chargeable under the said Act, in respect of all instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, executed by the Bombay Housing Board established under the Bombay Housing Board Act, 1948 (Bom. LXIX of 1948) and

(ii) any other stamp duties chargeable to the said Board under the said Act and not falling within item 59 in List I in the Seventh Schedule to the Government of India Act, 1935.

—No. 1589/45, dated 22-7-1949.

93. To remit with effect from 30th July 1949 in the areas of the former Baroda State which have now been included in the Province of Bombay, the duties chargeable under the said Act, in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division) Notification No. 1-No. F. 20 (1) Stamps/49, dated the 29th January 1949 executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

—No. 1589/45 (a), dated 7-11-1949.

94. To remit, with effect from 8th June 1949 in each of the areas of the former Indian States specified in the Schedule annexed hereto, which have now been



included in the Province of Bombay, the duties chargeable under the said Act, in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1-No. F. 20 (1) Stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948). (Schedule giving list of the States is omitted.)

—No. 1589/45, dated 7-11-1949.

95. To remit, in the whole of the State of Bombay, the duties chargeable under the said Act in respect of instruments, which are conveyances, leases or any other kind of transfers of immoveable property by or in favour of the Government of the United Kingdom.

—No. 9434/49, dated 11-4-1951.

96. To remit with effect from the 15th day of May 1953, the stamp duty chargeable on the instruments specified in the Schedule hereto annexed, when executed by or in favour of the District School Boards under the Bombay Primary Education Rules, 1949, and when but for this exemption the District School Boards would be liable to pay the duty under the said Act.

#### SCHEDULE.

- (1) Sale deeds.
- (2) Agreements and leases in respect of school buildings, lands, play grounds and other sites.
- (3) Gift deeds.
- (4) Securities furnished by the District School Board servants.
- (5) Agreement bonds for teachers under training.

—No. 6399/51 dated 30-4-1953.

97. To remit in the whole of the State of Bombay the duty chargeable under Article 5 c) in Schedule I to the said Act on agreements executed under paragraph 4 (6) of the Government Resolution, Education and Industries Department, No. 7896, dated the 29th April 1949, by primary teachers in the employ of District School Boards or authorized Municipalities, on their admission to the training college.

—S. T. P. 1353 (ii) dated 7-12-1953.

98. To reduce with effect from the 1st July 1953 the duty chargeable on the instruments specified in column 1 of the Schedule annexed to this notification to the extent and subject to the conditions specified in column 2 of the Schedule.

#### SCHEDULE

1.	2.
Agreement or Memorandum of Agreement relating to the purchase or sale of shares, scrips stocks, bonds debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate with or through a member or between members of following associations: (i) The Gujrat Share and Stock Exchange Ahmedabad and (ii) the Bombay Share and Stock Brokers Association, Ahmedabad.	Duty reduced to the duty chargeable under Article 5 (b) (i) of Schedule I to the Indian Stamp Act, 1899 (II of 1899) subject to the condition that the associations send a certificate to the Collector on every clearance day that the arrangements regarding maintenance of clearing house remain unchanged and that the same forms of clearance lists are being continued.

—No. S. T. P. 1353, D/- 5-1-1954 as amended by Notifn. No. S. T. P. 1353, D/- 9-9-1954.

99. To remit with effect from the 1st August 1954 the duty chargeable under the said Act in respect of the bonds required to be executed by a prisoner and his surety whenever a prisoner is to be released on parole or furlough.

—No. S. T. P. 1354 dated 7-8-1954.

100. To remit on and from the 30th June 1953 the stamp duty chargeable on an instrument executed by a Government servant in connection with any advance granted to him from the amount standing to his credit in his Provident Fund Account for purposes of purchase or construction of a house (including cost of site) for his own use.

—No. S. T. P. 1354 dated 17-8-1954.

101. To remit, with effect from the 1st November 1954, the stamp duty chargeable on the instruments specified in the schedule hereto annexed when executed for any educational purpose by or in favour of :—

(a) A local authority as defined in the Bombay General Clauses Act, 1904 (Bom. I of 1904) or

(b) any educational institution recognised by the State Government and which is not maintained exclusively for the benefit of any class, sect or community,



other than the Scheduled Castes, or Scheduled Tribes, or any socially or educationally backward class of citizens declared to be so by the State Government.

Where but for this remission such local authority or institution would be liable to pay such duty under the said Act.

### SCHEDULE

- (1) Gift deeds.
- (2) Deeds of Settlement.
- (3) Trusts deeds.

—S. T. P. 1354 D/ 29-10-54 as amended by Notifn. No. S. T. P. 1355 D/- 27-10-55.

102. To remit with effect from the 1st February 1955 the duty chargeable under Article 15 in Schedule I to the said Act in respect of the instruments specified in column 1 of the schedule annexed hereto, to the extent shown in column 2 thereof.

### SCHEDULE

1	2
Bonds when executed by importers in connection with the enforcement of import and export trade control restrictions imposed under the Imports and Exports (Control) Act, 1947 (XVII of 1947), or any other law for the time being in force.	So much of the duty chargeable under Article 15 in Schedule I to the said Act as is in excess of the duty chargeable under Article 26 in the said Schedule.

—No. S. T. P. 1553, D/- 18-1-1955.

103. To remit the duty payable under the said Act on the agreements and surety bonds required to be executed by the students receiving loans from the Director of Agriculture for starting private poultry farms after completion of their training according to Government orders.

—No. S. T. P. 1354, D/- 12-1-1955.

104. To remit the whole of the stamp duty chargeable under the said Act on a bond executed by or on behalf of a hospital, canteen or similar other institution in favour of the Governor of Bombay, in connection with the supply of milk to such hospital, canteen or institution through the Milk Distribution Scheme of the Government of Bombay.

—No. S. T. P. 1354, D/- 12-1-1955.

105. To remit the duty chargeable under the said Act on any instrument other than those specified in the schedule, executed by or in favour of any technical or other personnel assigned to India by the United States Technical Corporation

Mission and where but for this exemption such personnel would be liable to pay the duty under the said Act.

### THE SCHEDULE

Bills of exchange, cheques, promissory notes, bills of lading, letters of credits, policies of insurance, transfer of shares, debentures, proxies and receipts and any other instruments chargeable under the said Act and falling within entry 96 in List I in the seventh Schedule to the Constitution.

—S. T. P. 1354, D/- 24-1-1955.

106. To reduce with effect from the date of this notification the duty chargeable under the said Act on the instruments specified in column 1 of the Schedule annexed to this notification to the extent and subject to the conditions specified in column 2 of the Schedule.

### SCHEDULE

1.	2.
Agreement or Memorandum of Agreement relating to the purchase or sale of shares, scrips, stocks, bonds debentures debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate with or through a member or between members of the Indian Share and General Exchange Association, Ahmedabad.	Duty reduced to the duty chargeable under Article 5 (b) (i) of Sch. I to the Indian Stamp Act, 1899 (II of 1899) subject to the condition that the association sends a certificate to the Collector on every clearance day that the arrangements regarding maintenance of clearing house and the forms of clearance lists as approved by the Collector are continued.

—S. T. P. 1355, D/- 25-2-1955.

107. To remit the duty chargeable under the said Act on lease deeds to be executed by the Employees State Insurance Corporation set up under the Employees State Insurance Corporation Act, 194-, in respect of the premises hired for its Regional, Local and Inspectorate Offices in the State of Bombay.

—S. T. P. 1355, D/- 9-4-1955.

108. To remit the duty chargeable under the said Act on the agreement bonds executed in connection with the location of buffaloes from Kolhapur with selected Dhangar families of Radhanagari, in pursuance of Government letter in the Agriculture and Forests Department No. CDS, 3354/60619-D, dated the 14th February 1955.

—S. T. P. 1355, D/- 11-4-1955.



**V—C. P. AND BERAR**

P. 905—Add after Entry No. 51.

52. To remit from the 1st June 1948, the whole of the stamp duty payable on all instruments executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948) and in respect of which the Provincial Government is the collecting Government.

—S. R. D. Notifn. No. 2042-426-VIII dated 15-11-1949.

53. To remit in whole for the period commencing on the 15th January 1949 and ending on the 31st March 1953, the stamp duty payable under Article 4 of Schedule 1A of the said Act in respect of affidavits filed in support of applications under sub-section (1) of section 5 of the Central Provinces and Berar Refugees Rehabilitation (Loans) Act, 1949 (XIX of 1949).

—S. R. D. Notifn. No. 1226-CR-I-VIII-53 dated 13-5-1953.

54. To remit the stamp duty payable on the following documents when executed in liquidation proceedings under the Banking Companies Act, 1949 (X of 1949) by the Banking Company in liquidation :

Every transfer, mortgage, assignment, power of attorney, certificate, affidavit, bond or other proceedings, instrument of writing whatsoever except a bill of exchange, cheque, promissory-note, bill of lading, letter of credit, policy of insurance, transfer of shares, debenture proxy paper and receipt, before or under any order of the Court and any copy thereof.

—No. 1901-C. R. 44-VIII, D/- 6-6-1955.

**VI—MADRAS.**

Page 909—Amendments to Notifn. No. 13, D/- 17-12-1933, Revenue Dept.

(a) Item 42, Page 909 — For "duty reduced to . . . . . Stamp Act, 1899," substitute "duty reduced to the amount chargeable on agreement relating to deposit of title-deeds, pawn or pledge under Art. No. 5 of Sch. I-A of the Stamp Act, 1899," substituted; and

(b) Item 85, Page 911 — For words "five times" substitute words "twenty-five times."

—G. O. Ms. 2469, Rev. 26-8-53.

P. 912—Add after Item No. 92.

93. [Not Received].

94. Stamp duty payable for enrolment as an advocate of the High Court of Judicature at Madras, by any displaced ad-

vocate who has migrated from Pakistan provided he has been enrolled as an advocate of any other High Court in India on payment of an enrolment fee prior to the partition of India.

—G. O. No. 1848, Revenue, 28th June 1952.

95. Instruments executed in respect of the use or ownership of property by the Technical Co-operation Mission Personnel of the United States of America which do not confer absolute right over immovable property on such personnel.

—G. O. Ms. No. 1267, Revenue, D/- 18-4-1955.

96. Stamp duty payable on instruments of transfer etc. effected in the course of the winding up of a banking company and on application or other proceedings by such a company in liquidation.

—G. O. Ms. No. 1190, Revenue, 9th April 1955.

97. Lease deeds executed by the Employees State Insurance Corporation, New Delhi, in respect of the premises hired for its Regional, Local and Inspectorate offices in the Madras State.

—G. O. Ms. No. 1285, Revenue, 19th April 1955.

98. Agreements executed by Harijans either collectively or individually in cases of acquisitions of house-sites where initial deposits are collected from them and in cases of acquisition of land for wholesale shifting of cheris where the cost of acquisition is recovered from the Harijans as an alternative to the condition of relinquishment of their old sites.

—G. O. Ms. No. 1825, Revenue, 9th June 1955.

P. 913—Add under the Additional Notifications as separate paras—

To remit the duty which will be chargeable under the said Act in respect of the instruments to be executed by candidates recruited as apprentices in the Madras Local Fund Subordinate Service (District Inspector of Local Fund Accounts).

—G. O. Ms. No. 1707, Revenue, 28-6-1949.

—To remit the stamp duty payable by the authorised agents under the National Savings Scheme in respect of the agreements to be executed by them

—G. O. Ms. No. 1438, Revenue, 9-6-1954.

—To direct that, for a period of five years from 6th September 1954, the stamp duty chargeable on a mortgage deed executed by the owner of a concern whose capital outlay exceeds one thousand rupees for securing the repayment of a loan advanced or to be advanced to him under the Madras State Aid to Industries Act,



1922 (Madras Act V of 1923) be reduced as specified below:

	Rate Rs. A. P.		
Where the amount or value secured does not exceed Rs. 10 ...	0	2	0
Where it exceeds Rs. 10 and does not exceed Rs. 50	0	4	0
Where it exceeds Rs. 50 and does not exceed Rs. 100	0	8	0
Where it exceeds Rs. 100 and does not exceed Rs. 200	1	0	0
Where it exceeds Rs. 200 and does not exceed Rs. 300	1	8	0
Where it exceeds Rs. 300 and does not exceed Rs. 400	2	0	0
Where it exceeds Rs. 400 and does not exceed Rs. 500	2	8	0
Where it exceeds Rs. 500 and does not exceed Rs. 600	3	0	0
Where it exceeds Rs. 600 and does not exceed Rs. 700	3	8	0
Where it exceeds Rs. 700 and does not exceed Rs. 800	4	0	0
Where it exceeds Rs. 800 and does not exceed Rs. 900	4	8	0
Where it exceeds Rs. 900 and does not exceed Rs. 1000	5	0	0
And for every 500 rupees or part thereof in exceed of Rs. 1000 ...	2	8	0

—G.O.Ms. No. 2866, Revenue, 4th October 1954.

#### VI-A—ORISSA.

P. 913 — Add as a separate para after the existing entry—

To remit the duty chargeable under the said Act throughout the province of Orissa in respect of execution of deeds of gift of land in favour of the Provincial Government for the purpose of constructing houses for educational and cultural institutions started by the Provincial Government for the welfare of the backward classes.

—No. 404F dated 11-1-1950.

#### VI-B—PEPSU.

P. 913 — Add after the heading 'VI-A — Orissa' and the Notifications thereunder—

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, (1899) (II of 1899) as in force in the State, His Highness the Rajpramukh is pleased to remit the stamp duty chargeable in respect of the instruments, other than those falling within list 1 of the Seventh Schedule to the Constitution, executed in this State by or on behalf of any society, for the time being registered under

the Co-operative Societies Act, 1912 (II of 1912), or by any officer or member of any such Society and relating to the business of the Society.

(No. 109, dated 16-6-1954).

P. 923—Delete the heading VIIB-Sind and the items thereunder.

P. 923 — Add after VIIA-East Punjab.

#### VII-B—RAJASTHAN.

##### REDUCTIONS AND REMISSIONS.

No. F.49(4) (SR)/53, D/- 15.2.1955.—

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899) as adapted to Rajasthan by the Rajasthan Stamp Law (Adaptation) Act, 1952, (Rajasthan Act No. VII of 1952) the Government of Rajasthan is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under numbers 1, 12, 50 and 52 and to remit the duties so chargeable in respect of the instruments of the other classes hereinafter described:—

##### A.—LAND REVENUE

1. Agreement or memorandum of an agreement, where by the owner or occupier of land in a village agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished—Duty reduced to four annas. (Art. 5).

2. Instrument executed by a landlord whereby he agrees to remit rent due from a tenant in consideration of a remission granted by the Government in respect of his own rent (Art. 5).

3. Certified copy of a map showing the holdings of cultivators when furnished to such a cultivator. (Art. 24).

4. Instrument executed with the object of securing due payment for seed or agricultural implements purchased on credit from the Agricultural Department.

5. Copy or extract certified by a patwari to be a true copy of, or a true extract from records or papers which patwaries are required to prepare or keep by any rule made by the Government under the Revenue Law of the State, where the copy or extract is furnished by a patwari to a tenant or in the village with which the copy or extract is concerned. (Art. 24).

6. Patta granted on behalf of the Government to a holder of land for ordinary cultivation. (Art. 35).



7. Agreement or counter part of an agreement executed in the course of arrangements made by the local Government for the collection of land-revenue and cesses. (Art. 5).

#### B.—FOREST DEPARTMENT.

8. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest; and also the following instruments:

- (i) Contract for the collection of minor produce barks, etc.;
- (ii) Contract for felling and removing trees;
- (iii) Contract for the purchase of timber or firewood to be felled or cut departmentally;
- (iv) Contract of the usufruct of trees and topes;
- (v) Contract for the felling or cutting and purchase of timber or firewood;
- (vi) Agreement for felling and conversion of timber;
- (vii) Agreement for hunting, shooting or fishing in reserved or protected forests;
- (viii) Agreement for the grazing of cattle;
- (ix) Agreement for the manufacture and purchase of minor forest produce;
- (x) Agreement for constructing roads and buildings.

#### C.—SCHOLARSHIPS, STIPENDS, ETC.

9. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government. (Arts. 5, 15, 57).

#### D.—EDUCATIONAL INSTITUTIONS.

10. Instrument executed in favour of Government by the Managing Authority of an Educational Institution aided by Government, with the object of securing by hypothecation of land and buildings belonging to the institution, that grants-in-aid to the institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the institution is defective or unsatisfactory. (Art. 40).

11. Instrument executed in favour of Government by the Managing Authority of an Educational Institution with the object of securing the due use of land which such institution has been permitted to occupy.

12. Trust-deed entered into in compliance with the rules for the time being in force in Rajasthan regulating grants-in-aid made by the Government for building purposes to schools and colleges in the State.—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 15, whichever shall be less. (Art. 64).

#### E.—Medical Department.

13. Agreement executed by a private medical practitioner on acceptance of service under the Government of India as a Surgeon to the Indian Government Forces with the temporary ranks of Lieutenant in the Indian Medical Service. (Art. 5).

#### F.—Post and Telegraph Department.

14. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. (Art. 5).

15. Receipt given by or on behalf of a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank. (Art. 53).

16. Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.

17. Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge. (Art. 53).

#### G.—Railways.

18. Agreement made with a Railway Company or Administration for the conveyance of goods.

19. Agreement or indemnity bond given to a Railway Authority by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury. (Arts. 5, 34).

20. Agreement or indemnity bond given to a Railway Authority by a consignee (when the Railway receipt is not produced)



in respect of the delivery of articles carried at half parcels rates or at goods rates, namely: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles. (Arts. 5, 34).

21. Agreement made with the Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Government of India under sub-section (2) of that section. (Art. 5).

22. Receipt issued by a Railway Company or Administration for the fare for the conveyance of passengers or goods; or both, or animals, or for any charges incidental to the conveyance thereof or given to such Company or Administration for the refund of an overcharge made in respect of such fare or charges. (Arts. 14, 53).

23. Receipt given by a Railway Company or Administration for money received by it from another Railway Company or Administration on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals. (Art. 53).

#### *H.—Government Officers and Contractors.*

24. Agreement paper passed by a contractor of a Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank. (Art. 5).

25. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with a Supply and Transport Officer by a contractor. (Art. 5).

26. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash. (Art. 5).

27. Instrument in the nature of a memorandum, agreement, or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with—

- (a) the Forest Department, or
- (b) the Railway Department, or

(c) the Public Works Department, or any other Administrative department empowered to execute public works, or

(d) the Revenue Department in respect of minor irrigation works contracts, or

(e) the Public Health Department, or

(f) the Police Department in respect of contracts for the supply of rations to Rajasthan Rifles and the civil police, or

(g) the Industries Department in respect of contracts for the supply of stores for the public service, or

(h) the Jails Department in respect of contracts for the supply of articles for use in jails. (Arts. 5, 57).

28. Agreement for the erection of buildings, etc., on Government land.

29. Instrument furnished to or made or entered into with any of the Departments mentioned in item (27) by a contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department. (Art. 40).

30. Mortgage-deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. (Art. 40).

31. Instrument or re-conveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military employ of Government on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use. (Art. 54).

32. Instrument of re-conveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof. (Art. 54).

33. Mortgage-deed or agreement executed by an officer of the Government for



securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle, or a typewriter. (Arts. 5, 40).

34. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both. (Art. 5).

35. Receipts given for pension or allowances paid by the Central Government to an heir of a deceased non-commissioned or petty officer, soldier, sailor or airman of the Indian Military, naval or air forces. (Art. 53).

36. Authority in writing executed under Rule 1, Order XXXVIII of the Code of Civil Procedure, 1908, (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court. (Art. 48).

#### J.—OTHER DOCUMENTS.

37. Receipt given for payment of interest on Government of India Promissory Notes. (Art. 53).

38. Letter of authority or power-of-attorney executed for the sole purposes of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof. (Art. 48).

39. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. (Arts. 23, 33).

40. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. (Art. 31).

41. Transfer by endorsement of a mortgage of rates and taxes authorised by any law for the time being in force in Rajasthan. (Art. 62).

42. Affidavit made by the lessee of a fishery declaring that the property tendered by him as security for the due payment of rent for the fishery is free from encumbrances. (Art. 4).

43. Affidavit or declaration in writing when made, as a condition of enrolment, in the Police Department.

44. Receipt given by a gangman on a famine relief work in respect of sums exceeding Rs. 20 paid to him on account of the wages of relief workers. (Art. 53).

45. Authority in writing (general or special) authorising an agent to appear and plead under the Rajasthan Panchayat Act, 1953. (Art. 48).

46. Lease of a fishery granted by the Government. (Art. 35).

47. Unattested instrument evidencing an agreement relating to the hypothecation of movable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt. (Art. 40).

48. Instrument of transfer of Government Stock registered in the book debt account. (Art. 62).

49. Decision or award of the Registrar of Co-operative Societies for Rajasthan and the award of arbitrators in any dispute in which a co-operative society in Rajasthan is a party. (Art. 12).

50. Certificate of sale granted to the purchaser of any property sold by public auction by a Registrar of Co-operative Societies.—Duty reduced to the amount of duty chargeable on a similar certificate granted by a Civil or Revenue Court. (Art. 23).

51. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923). (Art. 5).

52. Proxy empowering a person to vote at a meeting of creditors.—Duty reduced to the rate chargeable on a proxy empowering a person to vote at any one meeting of members of an incorporated Company. (Art. 52).

53. Instrument cancelling a Will (Art. 17).

54. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week. (Art. 5).

55. Receipt given by a person, for advances exceeding Rs. 20 received by him from the State Government. (Art. 53).



P. 923—Add after VII-B-Rajasthan and the notification thereunder—

#### VII-C-SAURASHTRA.

In exercise of the powers conferred by clause (a) of Section 9 of the Indian Stamp Act, 1899 (II of 1899) as adapted and applied to Saurashtra, the Government is pleased—

[1] To remit in the whole of the State of Saurashtra, the duty chargeable under Art. 57, in Schedule I to the said Act on security bonds executed by or on behalf of the officers or servants of a society registered or deemed to be registered under the Bombay Co-operative Societies Act, 1925 (Bombay VII of 1925) as adapted and applied in Saurashtra, in favour of the society.

—No. Stp. 5-9/3 dated 11-5-1953.

2. To remit Stamp Duty chargeable under the said Act on mortgage deeds executed by loanes for loans granted by the aforesaid Government under the Scheme "Loans to small Scale Industries" on the advice of the Saurashtra Small Scale Industries and Handicrafts Board.

—No. Stp./Genl./Exempt/2, dated 7-6-1955.

3. To remit Stamp duty chargeable under the said Act in respect of documents relating to voluntary exchange of the scattered agricultural holdings since such exchange is in the general interest of agricultural production and is also conducive to the fulfilments of the policy of consolidation of holdings followed by Government.

—No. Stp./Exempt/21/3, dated 27-6-1955.

P. 934—Add before '(X) Delhi' and the Notification thereunder—

#### IX-A-BILASPUR.

In exercise of the powers conferred by S. 9 of the Indian Stamp Act, 1899 (II of 1899), the Central Government hereby directs that the duty leviable under Art. 30 of Sch. I to the said Act on an instrument of entry as an Advocate of Judicial Commissioner's Court, Bilaspur (Simla Hills), shall be reduced with effect from the 17th December 1949 to Rs. 300.

—S. R. O. 1571, Dated 8th October 1951.

### APPENDIX G

P. 954—Add after '(IV-A)—Orissa'.

#### IV-B-PUNJAB.

In exercise of the powers conferred by cl. (b) of S. 76A of the Indian Stamp Act, 1899 (Act II of 1899), and in supersession of Punjab Government Notification No. 40573, dated the 24th December 1932, the Governor of Punjab is pleased to delegate to the

Commissioners of Divisions in Punjab the power to grant refunds.

(i) under section 45 (1) of the said Act when the amount of the penalty refunded does not exceed Rs. 1,000 and

(ii) under section 45 (2) of the said Act when the amount of the excess stamp duty does not exceed Rs. 100.

—No. 1186 — Stamp 53/761, dated 16-4-1953.

### APPENDIX H

#### ACTS RELATING TO SURCHARGE ON STAMP DUTY

##### PROVINCIAL AMENDMENT

##### ORISSA.

Under the heading '(IV) Orissa' the following Act shall be replaced.

#### THE ORISSA STAMP (SURCHARGE AMENDMENT) ACT, 1947

Orissa Act XXIII of 1947.

(12-7-1947.)

*An Act to amend the Indian Stamp Act, 1899, in its application to the Province of Orissa.*

WHEREAS the Orissa Stamp (Surcharge Amendment) Act 1945, an Act to enhance the stamp duties payable under the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, will expire on the 22nd April 1948 :

AND WHEREAS it is expedient to re-enact the provisions of the said Act :

It is hereby enacted as follows:

1. *Short title, extent and commencement.*—(1) This Act may be called the Orissa Stamp (Surcharge Amendment) Act 1947.

(2) It extends to the whole of the Province of Orissa.

(3) It shall come into force at once.

*Note.*—The Act is extended to all the partially excluded areas by notification No. 5229-F, dated the 12th July 1947, (*Vide* Orissa Gazette, dated the 12th July, 1947, Extraordinary issue.)

2. *Enhancement of stamp duty.*—Notwithstanding anything contained in the Indian Stamp Act 1899 (hereinafter called the principal Act), as amended by the Orissa Stamp (Amendment), Act, 1943, all stamp duties leviable under the principal Act, shall except in respect of Bills of Exchange, Cheques, Promissory Notes,



Bills of Lading, Letters of Credit, Policies of Insurance [Transfer of shares, Debentures,]<sup>1</sup> Proxies and Receipts be increased by a surcharge at the rates specified in the Schedule annexed hereto.

1. *Inserted* and shall be deemed always to have been inserted by Orissa (Surcharge Amendment) (Amendment) Act VII of 1953 (S. 2). [22-4-1953]

3. *Application of the principal Act.*—The provisions of the principal Act, save in so far as they are inconsistent with anything herein contained, shall apply to this Act.

4. *Repeal of Orissa Act II of 1945.*—The Orissa Stamp (Surcharge Amendment) Act, 1945, is hereby repealed.

## 2<sup>nd</sup> THE SCHEDULE

(See Section 2.)

Rates of surcharge on stamp duties leviable under the Indian Stamp Act, 1899, as amended by the Orissa Act VI of 1943 in its application to Orissa.

	Rates of Surcharge
1. On every whole rupee	Eight annas per rupee.
2. (a) on a fraction of a rupee not exceeding 4 annas.	Two annas.
(b) On a fraction exceeding 4 annas, but not exceeding 8 annas.	Four annas
(c) On a fraction exceeding 8 annas but not exceeding 12 annas.	Six annas.
(d) On a fraction exceeding 12 annas but less than 16 annas.	Eight annas.

*Example:* — On a duty of Rs. 12-8-0, the surcharge will be  $12 \times 8 + 4$  annas, i. e. Rs. 6-4-0 and the total duty chargeable will be Rs. 18-12-0.

2. *Substituted* by Orissa Stamp (Surcharge Amendment) Act XXVIII of 1951 (S. 2).

## APPENDIX J

### Extract from other Acts

P. 1054—Add before VII—Calcutta Improvement Act, 1911.

VI-B—AJMER BHOODAN YAGNA ACT, 1955 (6 of 1955).

21. *Exemption from stamp duty in registration.*—The Bhoodan declaration made or deemed to be made under section 9 or a grant of land made or deemed to be made under section 14 shall be and be deemed always to have been exempt from payment of stamp duty and from registration or attestation under the law relating to registration or execution of documents, any law to the contrary notwithstanding.

(Supp.) Stamp Act D.F. 7(1)

P. 1054—Add after 'VII—Calcutta Improvement Act,' 1911.

VII-A—BIHAR BHOODAN YAGNA ACT, 1954 (BIHAR ACT XXII of 1954).

20. *Exemption from stamp duty and registration.*—Notwithstanding anything to the contrary contained in any other law for the time being in force, the *Bhoodan Yagna Danpatra* or grant of land made or deemed to have been made under any provision of this Act shall be exempted from payment of stamp duty and from registration or attestation fee and shall be deemed always to have been so exempt.

P. 1055—Add after VIII—Bombay Co-op. Soci. Act, 1925.

VIII-A — HIMACHAL PRADESH BHOODAN YAGNA ACT, 1954 (Act 2 of 1955).

Section 24 — *Exemption from stamp duty and registration.*—The Bhoodan declaration made or deemed to be made under S. 13 or a grant of land made or deemed to be made under S. 22 shall be, and be deemed always to have been exempt from payment of stamp duty and from registration or attestation under law relating to registration and execution of documents, any law to the contrary notwithstanding.

VIII-B—M. B. BHOODAN YAGNA ACT 1955 (3 of 1955).

31. *Exemption from stamp duty and registration.*—The certification of a gift under S. 19 or a grant of land made or deemed to be made under the provisions of this Act, shall be and be deemed always to have been exempt from payment of stamp duty and from registration or attestation under the law relating to registration and execution of documents, any law to the contrary notwithstanding.

P. 1059—Add after '(XA)—The City of Jubulpore (Improvement Duty) Act, 1948.'

X-B — MADHYA PRADESH BHOODAN YAGNA ACT, 1953 (MADHYA PRADESH ACT XV of 1953).

28. The acceptance of a gift under section 17 or a grant of land made or deemed to be made under the provisions of this Act shall be and be deemed always to have been exempt from payment of stamp duty and from registration or attestation under the law relating to registration and execution of documents, any law to the contrary notwithstanding.



**X-C—ORISSA BHOODAN YAGNA ACT 1953 (ORISSA ACT 16 of 1953).**

**17. Exemption from stamp duty and registration :** — The Bhoodan declaration made or deemed to have been made under section 8 or a grant of land made or deemed to have been made under section 15 or any deed of exchange in pursuance of sub-section (2) of section 7 shall be and be deemed always to have been exempt from payment of stamp duty, registration and attestation under the law relating to registration and execution of documents, any law to the contrary notwithstanding.

**X-D—PEPSU BHOODAN YAGNA ACT, 1955 (ACT 25 of 1955).**

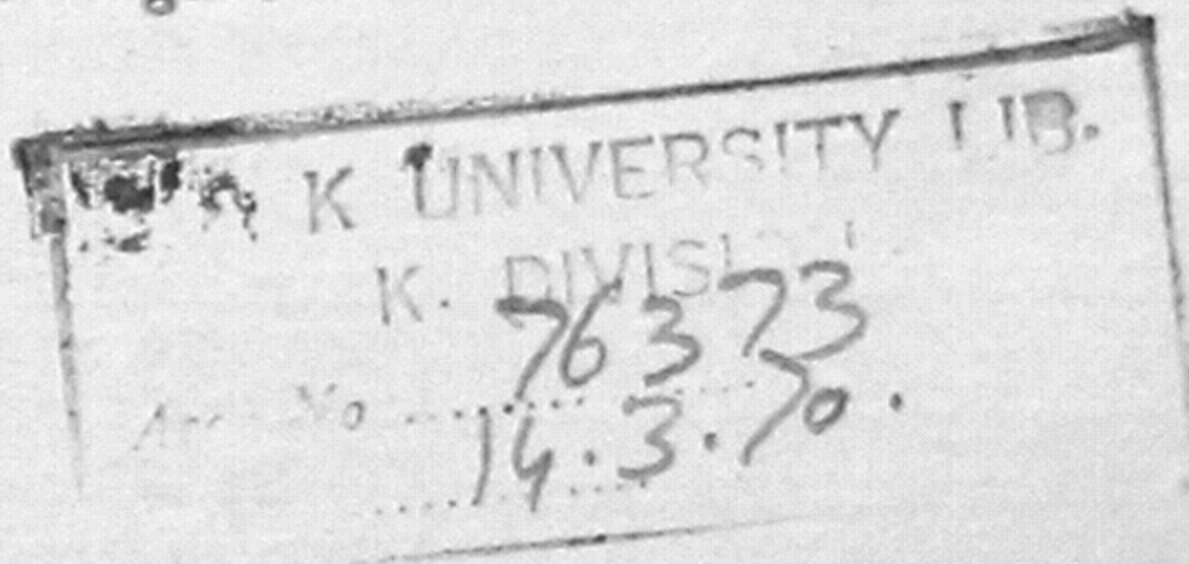
**19. Exemption from stamp duty and registration. —** The Bhoodan declaration made or deemed to have been made under section 8 or a grant of land made or deemed to have been made under section 16

or any deed of exchange in pursuance of sub-section (2) of section 7 shall be and be deemed always to have been exempt from payment of stamp duty, registration and attestation under the law relating to registration and execution of documents notwithstanding any law to the contrary.

**X-E—SAURASHTRA BHOODAN YAGNA ACT, 1953 (ACT 34 of 1953).**

**Section 15 — Exemption from stamp duty and registration —** The Bhoodan declaration made or deemed to be made under section 8 or a grant of land made or deemed to be made under section 13 shall be, and be deemed always to have been exempt from payment of stamp duty and from registration or attestation under law relating to registration and execution of documents, any law to the contrary notwithstanding.

*S. N. Das*  
Advocate High Court  
Jammu & Kashmir  
Srinagar.





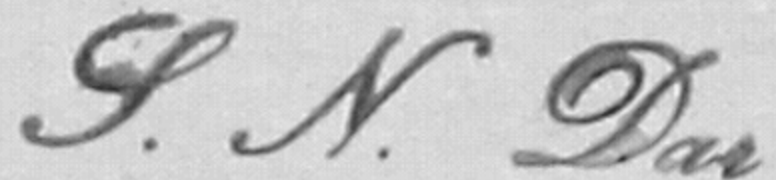
# ADDITIONAL LIST OF ABBREVIATIONS USED IN THIS SUPPLEMENT.

## REPORTS

A. M. L. J.	...	...Ajmer-Merwara Law Journal.
Com. Cas.	...	...Company Cases.
I. L. R. Cut.	...	...Indian Law Reports Cuttack
E. P. or East Punj.	...	...East Punjab.
I. L. R. E. P.	...	...Indian Law Reports East Punjab.
F. C. R.	...	...Federal Court Reports.
F. L. J.	...	...Federal Law Journal.
Him. Pra. or H. P.	...	...Himachal Pradesh.
Hyd.	...	...Hyderabad.
I. L. R. Hyd.	...	...Indian Law Reports Hyderabad.
I. T. R.	...	...Income Tax Reports.
J. & K.	...	...Jammu & Kashmir.
J. & K. L. R.	...	...Jammu & Kashmir Law Reports.
J. L. R.	...	...Jaipur Law Reports,
I. L. R. Kar.	...	...Indian Law Reports Karachi.
K. L. T. or Ker. L. T.	...	...Kerala Law Times.
Lah. L. T.	...	...Lahore Law Times.
Madh. B. or M. B.	...	...Madhya Bharat.
Madh. B. L. R.	...	...Madhya Bharat Law Reports.
M. L. R. or Mar. L. R.	...	...Marwar Law Reporter.
Mys.	...	...Mysore.
Mys. H. C. R.	...	...Mysore High Court Reports.
Mys. L. J.	...	...Mysore Law Journal.
(A. I. R.) N. U. C.	...	...A I R Notes of Unreported Cases.
Pak. L. R. Lahore.	...	...Pakistan Law Reports Lahore.
Pepsu. L. R.	...	...Pepsu Law Reports.
Raj.	...	...Rajasthan.
Sau.	...	...Saurashtra,
Sau. L. R.	...	...Saurashtra Law Reporter.
S. C. J.	...	...Supreme Court Journal.
S. C. R.	...	...Supreme Court Reports.
Trav. Ch. or T. C.	...	...Travancore-Cochin.
T. C. L. R.	...	...Travancore-Cochin Law Reports.
Vin. Pra. or V. P.	...	...Vindhya Pradesh.

## OTHER ABBREVIATIONS.

C.	...	...Case Number.
Foll.	...	...Followed.
M. I. D.	...	...Monthly Indian Digest.
(1946-52) I. D. 225	...	...1946-1952 Indian Digest Point Number 225.
'52 I. D. A.	...	...1952 Indian Digest Annual Part.
P. or Pr.	...	...Para.
Pt.	...	...Point.
Ref.	...	...Referred.
Rel. on.	...	...Relied on.
V.	...	...Volume Number.
Y. D. F.	...	...Yearly Digest Fortnightly.

  
 Advocate High Court  
 Jammu & Kashmir  
 Srinagar.



# TABLE OF CASES

## INCLUDED IN THE SUPPLEMENT

N. B. — (1) The First Number in a column stands for the page of the Report.  
The last number in a column stands for the foot note.

(2) The First Reference in the foot notes to the Commentary and the reference to the Official Reports are indicated in the Table of Cases.

(3) Sometimes citations are given in the remarks to the foot notes.

(4) This table of cases is arranged in the following order :

- I. The All India Reporter.
- II. Notes of Unreported Cases of the All India Reporter.
- III. Official Law Reports.
- IV. Criminal Law Journal.
- V. Other Journals.
- VI. Indian Digest.
- VII. Nominal Table of English Decisions.

A=Article; N=Note; Pre=Preamble; S=Section; Sch=Schedule

### THE ALL INDIA REPORTER

A I R	1951 All (con.)	1954 Bom (con.)	A I R HYDERABAD
PRIVY COUNCIL	851 S 32 N1 2	462con A6 N2 3a	1952 Hyd
1940 P C	" S 33 N4 4b	" A40 N7 5	137 S 35 N12 2
160 S 14 N2 1	" S 33 N4 5a	1955 Bom	" S 35 N12 18
1946 P C	1952 All	(S)79 S 29 N8a 1	191 Pre N16 1
51 S 2(15)N10 4	782 S 2(12)N9 4	" S 29 N8a 2	" Pre N16 2
—	996 S 35 N18 13	" S 29 N15 3	" Pre N16 13
AIR SUPREME COURT	" S 36 N2 2a	" S 40 N5 3	1953 Hyd
1950 S C	" S 36 N2 10	" S 48 N2 1a	14 S 2(10)N2 13a
124 Pre N16 15	" S 36 N3 1	" A 62 N4 3a	" S 36 N6 1
1953 S C	" S 36 N8 1	—	" S 36 N6 2
252 Pre N16 15	1953 All	AIR CALCUTTA	" S 61 N1 2
—	350 S 2 (15)N2 4	1931 Cal	" S 61 N1 3
AIR AJMER	" S 2 (15)N10 4	193 S 3 N4 29	154 S 2(5)N6 21
1951 Ajmer	" S 35 N8 15	1936 Cal	" S 2(5)N7 2
71 S 2(22)N10 7	535 S 35 N12 8	556 S 2(24)N3 1a	" S 2(5)N10 6
72 S 2(3)N9 4a	—	" S 2(24)N3 3a	" A1 N8 1
" A 13 N3 1	AIR ASSAM	1952 Cal	" A1 N8 8
1952 Ajmer	1954 Assam	815 S 5 N3 1	225 S 29 N9 1a
14 S 35 N8 25a	175 S 2(22)N4 9	" S 5 N4 7	297 A 13 N3 1b
46(2) S 2(10)N2 7	" S 35 N1 2	" S 5 N5 32a	" A 49 N1 2
" S 53 N2 5a	" S 61 N5 1a	" S 6 N3 2	1955 Hyd
1953 Ajmer	" A1 N8 1	" S 31 N1 6	(S)17 S 2(15)N4 2a
34 S 2(2)N8 2	—	" A 48 N8 2	" S 2(15)N11 2
" A 13 N3 1a	AIR BOMBAY	1954 Cal	" S 6 N7 20
1954 Ajmer	1951 Bom	179 A 43 N3 6	" S 33 N1 4
45 S 3 N12 3	28 S 17 N7a 1	—	" S 40 N1 1
" A 5 N3 25a	1952 Bom	AIR HIMACHAL PRADESH	" S 57 N3 10
—	199 Pre N16 4	1953 Him Pra	AIR KUTCH
A I R ALLAHABAD	" A 5 N3 9	11 S 2(10)N2 1	1952 Kutch
1941 All	" A 35 N1 2	" S 2(10)N2 18	13 S 36 N7 1
243 A 5 N17 18	" A 35 N13a 1	1954 Him Pra	—
1947 All	" A 35 N13a 2	51 S 2(8)N1 1a	AIR MADHYA BHARAT
37 A 4 N2 1	285 S 57 N6 1	" S 3 N4 5	1951 Madh B
1951 All	" A 35 N11 2a	" S 3 N24 1	78 A1 N7 9
158 S 2(22)N4 15	1954 Bom	" A 30 N4 7	" A1 N8 3
	462 S 2(17)N5 3	—	158 A 4 N2 1
	" S 2(17)N5 4		



## TABLE OF CASES

1952 Madh B			1953 Mad(con.)			1951 Pat(con.)			1953 Raj		
45	S 2(22)N10	8a	698	S 33 N4	4a	625	S 45 N1	3a	211	S 2(22)N4	15
"	S 35 N12	2	"	S 33 N12	3a	"	S 61 N1	4	"	S 35 N18	5
1953 Madh B			764	S 2(17)N3a	1	"	S 61 N1	4a	"	A 5 N13	4
47	S 2(15)N15	13	"	S 2(17)N14	2	"	S 61 N8	2	"	A 5 N14	1
"	S 2(15)N15	14a	941	S 27 N1	2	1952 Pat			1954 Raj		
158	S 2(5)N14	6	"	S 27 N2	6a	32	S 5 N5	33	173	S 36 N1	2
1954 Madh B			"	S 27 N4	3	"	A 33 N2	6	"	S 36 N1	2a
117	S 35 N12	6	"	S 35 N16	1	"	A 55 N2	1	"	S 36 N2	5
1955 Madh B			"	S 64 N1	2	"	A 55 N2	6	"	S 36 N2	6
(S)81	S 36 N5	1	"	S 64 N1	3	359	Pre N16	14	"	S 36 N6	10
"	S 36 N6	1	"	S 64 N2	2a	1953 Pat			1955 Raj		
AIR MADRAS			"	S 64 N2	7	209	S 36 N2	6	91	S 2(12)N4	2
1916 Mad			"	S 64 N3	1	"	S 36 N6	4	"	S 2(12)N4	3
374	S 2(17)N14	2	"	S 64 N3	2	210	A 57 N6	11a	AIR SAURASHTRA		
1935 Mad			"	S 64 N3	3	365	S 36 N2	6	1954 Sau		
380	A 15 N4	7a	"	S 70 N1	1a	AIR PEPSU			52	S 2(22)N4	3
1938 Mad			"	A 58 N7	2a	1951 Pepsu			"	S 2(22)N4	15
307	S 2(15)N15	13	"	A 58 N7	2b	24	S 3 N4	2a	"	S 2(22)N10	8b
1941 Mad			1954 Mad			"	S 3 N12	13	"	S 36 N2	2
368	S 19 N3	3a	78	A 30 N4	2a	"	S 3 N18	2	"	S 36 N2	3
1942 Mad			"	A 30 N4	2b	"	S 18 N2	5	AIR		
455	A 30 N4	2b	AIR NAGPUR			"	S 35 N13	3	TRAVANCORE-		
"	A 30 N4	7	1944 Nag			"	A 24 N1	9	COCHIN		
1950 Mad			33	S 2(24)N3	3a	AIR PUNJAB			1953 Trav-Co		
738	A 58 N7	2a	1950 Nag			1951 Punj			559	S 33 N12	2b
"	A 58 N7	2b	169	Pre N16	1	441	S 35 N13	3aa	"	S 35 N18	7a
1951 Mad			1952 Nag			"	S 35 N18	2	"	S 38 N2	1a
209	S 3 N12	1	378	Pre N16	1	1955 Punj			1954 Trav-Co		
326	S 36 N11	1	"	Pre N16	2	(S)88	S 3 N17	1	315	S 2(15)N15	2
605	A 1 N7	2	"	Pre N16	3	"	S 3 N17	1a	1955 Trav-Co		
"	A 1 N8	3	1954 Nag			"	S 3 N17	3	(S)65	A 49 N1	1
790	S 2(21)N2	4a	293	S 35 N18	59	"	S 19 N3	1	"	A 49 N2	1
1952 Mad			397	S 36 N4	3	"	S 19 N3	1a	"	A 49 N2	2
395	A 30 N3	1	AIR PATNA			"	S 19 N3	3a	"	A 49 N2	3
515	S 5 N11	1a	1951 Pat			AIR RAJASTHAN			AIR		
"	S 31 N4	1	9	S 6 N7	20	1952 Raj			VINDHYA		
"	S 35 N8	23	"	A 5 N17	7	129	S 36 N5	1	PRADESH		
"	S 36 N1	3	"	A 5 N17	18	"	S 36 N7	1	1952 Vind Pra		
"	A 48 N6	1a	"	A 41 N3	3	"	S 36 N7	2	25	S 36 N2	6
811	S 57 N1	2cc	277	S 35 N8	21a						
1953 Mad											
424	S 19 N3	3									

## II. NOTES OF UNREPORTED CASES OF A. I. R.

1955 N U C			1955 N U C(con.)			1955 N U C (con.)		
38	S 35 N11	1a	820con	S 2(24)N2	1a	1658	S 33 N1	1
209	A 15 N4	7a	"	S 2(24)N3	1a	"	S 35 N16	3
"	A 15 N4	7b	"	S 2(24)N3	3a	"	S 40 N1	2
283	S 36 N7	2	"	S 33 N8	1a	"	S 40 N3	3b
696	Pre N16	3	"	S 33 N8	2	"	S 48 N1	4
820	Pre N1	23	"	A 33 N4	2a	"	A 55 N8	5
"	Pre N16	3	1569	Pre N1	15	2451	S 2(15)N5	4a
"	Pre N17a	1a	"	Pre N16	3	"	S 35 N6	2
"	Pre N17a	2	"	Fre N16	6a			

## III. OFFICIAL LAW REPORTS

SUPREME COURT			ALLAHABAD			ILR (1952) 2 All			ASSAM		
Supreme Court Reports			ILR (1940) All			984	S 35 N18	13	ILR (1953) 5 Assam		
1950 S C R			625	S 14 N2	1	"	S 36 N2	2a	525	S 2(22)N4	9
594	Pre N16	15	ILR (1952) 1 All			"	S 36 N2	10	"	S 35 N1	2
1953 S C R			870	S 32 N1	2	"	S 36 N3	1	"	S 61 N5	1a
1069	Fre N16	15	"	S 33 N4	4b	"	S 36 N8	1	"	A 1 N8	1
			"	S 33 N4	5a						



BOMBAY			ILR (1952) Hyd (con.)			ILR (1953) Mad			RAJASTHAN		
ILR (1951) Bom			757 con Pre N16			566 S 2(17) N3a			ILR (1951) 1 Raj		
226	S 17 N7a	1	"	Pre N16	13	"	S 2(17) N14	2	190	S 35 N13	3
ILR (1952) Bom			ILR (1953) Hyd			NAGPUR			"	S 36 N11	2
507	S 57 N6	1	93	S 2(5) N6	21	ILR (1950) Nag			653	S 36 N5	1
"	A 35 N11	2	"	S 2(5) N7	2	403	Pre N16	1	"	S 36 N7	1
"	A 35 N11	2a	"	S 2(5) N10	6	ILR (1953) Nag			"	S 36 N7	2
881	Pre N16	4	"	A1 N8	1	332	Pre N16	1	ILR (1952) 2 Raj		
"	A5 N3	9	"	A1 N8	8	"	Pre N16	2	879	S 2(22) N4	15
"	A35 N1	2	259	S 29 N9	1a	"	Pre N16	3	"	S 35 N18	2
"	A35 N13a	1	601	A13 N3	1b	ILR (1954) Nag			"	A5 N13	4
"	A35 N13a	2	"	A49 N1	2	392	S 35 N18	5a	"	A5 N14	1
ILR (1954) Bom			ILR (1954) Hyd			"	S 36 N4	3	ILR (1953) 3 Raj		
1074	S 2(17) N5	3	562	S 2(15) N4	2a	PATNA			833	S 36 N1	2
"	S 2(17) N5	4	"	S 2(15) N11	2	ILR 29 Pat			"	S 36 N1	2a
"	A6 N2	3a	"	S 6 N7	20	628	S 35 N8	21a	"	S 36 N2	5
"	A40 N7	5	"	S 33 N1	4	955	S 6 N7	20	"	S 36 N2	6
CALCUTTA			"	S 40 N1	1	"	A5 N17	7	"	S 36 N6	10
ILR (1948) 2 Cal			"	S 57 N3	10	"	A5 N17	18	TRAVANCORE-COCHIN		
323	A5 N3	11	MADHYA BHARAT			"	A41 N3	3	Travancore-Cochin		
"	A5 N8	1	ILR (1954) Madh B			ILR 30 Pat			Law Reports		
"	A35 N1	2	20	N35 N12	6	960	S 45 N1	3a	1950 Trav-Co L R		
HYDERABAD			MADRAS			"	S 61 N1	4	377	S 2(22) N4	19
ILR (1952) Hyd			ILR (1951) Mad			"	S 61 N1	4a	"	S 2(22) N10	6
171	S 35 N12	2	111	S 3 N12	1	"	S 61 N8	2	ILR (1953) Trav-Co		
"	S 35 N12	18	119	A58 N7	2a	1158	S 5 N5	33	739	S 33 N12	2b
495	S 2(10) N2	13a	"	A58 N7	2b	"	A33 N2	6	"	S 35 N18	7a
"	S 36 N6	1	ILR (1952) Mad			"	A55 N2	1	"	S 38 N2	1a
"	S 36 N6	2	218	S 5 N11	1a	ILR 31 Pat			ILR (1954) Trav-Co		
"	S 61 N1	2	"	S 31 N4	1	493	Pre N16	14	146	S 2(15) N15	2
"	S 61 N1	3	"	S 35 N8	23	705	A57 N6	11a			
757	Pre N16	1	"	S 36 N1	3						
			"	A48 N6	1a						
			933	A30 N3	1						

## IV. CRIMINAL LAW JOURNAL

51 Cri L Jour			1953 Cri L Jour			1953 Cri L Jour			1953 Cri L Jour		
1514	Pre N16	15	1756 con S 27 N2	6a		1756 con S 64 N2	2a		1756 con S 70 N1	1a	
1953 Cri L Jour			"	S 27 N4	3	"	S 64 N2	7	"	A 58 N7	2a
1756	S 27 N1	2	"	S 35 N16	1	"	S 64 N3	1	"	A 58 N7	2b
			"	S 64 N1	2	"	S 64 N3	2	1900	S 2(6) N1	1a
			"	S 64 N1	3	"	S 64 N3	3			

## V. OTHER JOURNALS

MADRAS LAW JOURNAL			NAGPUR LAW JOURNAL			1952 N L J (Notes)			Kerala Law Times		
(1954) 1 M L J			1951 N L J (Notes)			106 con S 2(5) N17	1		1950 K L T		
451	S 14 N2	1	189	S 40 N4	3	Rajasthan Law			337	S 2(22) N4	19
			1952 N L J (Notes)			Weekly—1953 R L W			"	S 2(22) N10	6
			106	S 2(5) N11	1	389	S 36 N7	2			

## VI. INDIAN DIGEST

1946-52 I. D.			1946-52 I D			1946-52 I D		
(Point Numbers)			36539	S 2(22) N26	1	36646 con A 4 N2	2b	
			"	S 2(22) N27	7	1952 Monthly		
			"	S 35 N19	1	Indian Digest		
26696	Pre N16	1	36600	S 36 N7	1	(Point Number)		
"	Pre N16	3	36646	A 4 N2	1a	11870	Pre N16	2a



## VII NOMINAL TABLE OF ENGLISH DECISIONS

Bowman v. Continental Oil Co., (1920) 256 U S 642 : 65 Law Ed 1139	Pre N16 FN 15	Master v. Miller, (1791) 100 E R 1042 S14 N 2 FN 1
Delhi Electric Supply & Traction Co., Ltd., In re, (1953) 2 All E R 1452	S 3 N 21 FN 1; S 3 N 21 FN 5	Routledge v. McKay, (1954) 1 All E R 855 A 5 N 17 FN 10a
		Suffell v. Bank of England, (1882) 9 Q B D 555 S14 N 2 FN 1

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[illegible]

GR



## Overlooking of Precedents leads to Erroneous Decisions

**"Ignorance of the Judge is the misfortune of the innocent." Latin Maxim.**

1953 S. C. 478 (Pr. 20) (AIR V 40 C 118)— "It cannot be disputed that the High Court, even though it was hearing an appeal from an order of acquittal, had full powers to review the entire evidence on the record and reach its own conclusion that the acquittal order should be set aside. But, as the Privy Council pointed out in *Sheoswarup v. Emperor*, 1934 P. C. 227 (2) (AIR V 21) in exercising these powers the High Court should and will always give proper weight and consideration to such matters as : . . . . . The High Court, in our opinion, did not clearly keep before it these rules and principles well known and recognised in the administration of criminal justice."

1953 S. C. 473 (Pr. 7) (AIR V 40 C 116) — "It is unfortunate that the last mentioned case (i. e. (1949) 29 tax cas 395) was not brought to the notice of the High Court before the judgment under appeal was delivered."

1952 S. C. 358 (361) (Pr. 12) (AIR V 39) — "This decision (*Md. Keramuttullah Miah v. Keamutulla*, 1919 Cal. 218) (AIR V 6) was reached on 19-7-1918, i. e. almost 5 months after the decision of their Lordships of the Privy Council (in 1918 P. C. 11 (AIR V 5)), but it does not appear that the ruling was brought to the notice of the learned Judges of the Calcutta High Court."

1953 S. C. 459 Pr. (10) (AIR V 40 C 111) — "It seems to us that the attention of the High Court was not drawn to this Court's decision in *Surajpal Singh's case* (1952 S. C. 52 (AIR V 39)) wherein it was pointed out that . . . . compelling reasons."

1943 Privy Council 189 (191) AIR V 30) — In an appeal from Allahabad the question for decision involved was as to the inherent power of the Court to grant restitution to the successful defendant. Their Lordships observed: "The decision of the Board in 1919 P. C. 55 (AIR V 6) was not cited in either of the Courts in India . . . . The application now before the Board . . . . invoked the powers of the learned Subordinate Judge to assess the sum due by way of restitution . . . . by the method laid down in 1919 P. C. 55 (AIR V 6), . . . For this purpose the case must go back to the Court of the Subordinate Judge. . . ."

1922 Privy Council 11 (13) (AIR V 9) — Section 89, T. P. Act, 1882, ended after providing for the decree "and thereafter the defendants' right to redeem and the security shall both be extinguished." These words do not occur in either the foreclosure section of the Act of 1882 or the corresponding rule of O. 34, Civil P. C.

"The difficulty which had arisen as to these words in several cases, e.g., *Vanmikalanga v. Chidambara*, (1905) I. L. R. 29 Mad. 37 — which case, it may be mentioned, does not seem to have been brought to the notice of the Board in *Het Ram's case*, 1918 P. C. 34 (AIR V 5) — therefore no longer arises."

1956 All. 338 (Pr. 22) (FB) (AIR V 43 C 125) — "A learned single Judge of this Court held in *Chunna Lal v. Governor-General in Council*, 1950 ALL. 89 (AIR V 37 C 30) that if the consignor could establish that the consignee was merely a commission agent he could sue. It seems that the earlier cases of various High Courts were not placed before the learned Judge except for one case of the Madras High Court which he distinguished."

1954 All. 557 (Pr. 7) (A. I. R. V. 41 C. 192) — "No doubt, a contrary view was expressed by single Judge of this Court in *Damodar Swarup v. State*, Cri. Ref. No. 267 of 1951 decided by Brij Mohan Lal J. on 4-12-1951 (ALL.) but obviously his attention was not invited to these and other cases previously decided by this Court."

1955 Andhra 112 (Pr. 9) ((S) A. I. R. V 42 C. 41) — "A careful perusal of that judgment (1954.2 M. L. J. 707) shows that none of the cases cited before me were placed before the learned Judge, who states at p. 708 of the report as follows: I have no doubt that, if the learned Judge's attention had been drawn to the Bench decision of the Madras High Court in *Narayayyan v. Nageswarayyan*, ((1894) 17 Mad. 389), the learned Judge would have followed it and come to a different conclusion."



## OVERLOOKING OF PRECEDENTS LEADS TO ERRONEOUS DECISIONS

1955 Andhra 49 (Pr. 27) ((S) A. I. R. V. 42 C. 21) — "I am really surprised that the Courts below summarily dealt with the question of estoppel and regarded the matter so simple that they did not even refer to the decision of the Privy Council or the Full Benches of the Allahabad, Bombay and Madras High Courts or even the passages from the leading Text books. I wish to condemn the practice of the Subordinate Judiciary in not referring to the decisions which are binding upon them. By a casual reference to the leading text books, the courts below should have discovered that the Full Bench case in 1929 Mad. 502 (AIR v 16) has at least an important bearing in deciding the question of estoppel. It is the bounden duty of the members of the bar and the Judges who administer the law to keep themselves informed of the march and progress of law, i.e. statutory and case law. If every illiterate man is presumed to know law and ignorance of law is no excuse, it is all the more important that those who are concerned in the administration of law, namely the members of the Bar and the Judges should read the law Reports regularly and be aware not only of the latest reports, but also decisions of the Supreme Court and the High Courts."

1955 Bom. 227 (Pr. 6) ((S) A. I. R. V. 42 C. 57) — "With very great respect to the Federal Court, Mr. Justice Kania completely overlooked the judgment of the Bombay High Court (in 1945 Bom. 315 (AIR v 32)) to which reference has been made and to which he was a party."

1954 Bom. 273 (Pr. 11) (A. I. R. V. 41 C. 78) — "It does not appear to have been brought to the notice of the learned Judges (in 1951 Pun. 324 (A. I. R. V. 38 C 79)) that the view which they were taking was opposed to the consensus of judicial opinion amongst the other Indian High Courts."

1954 Cal. 412 (Pr. 9) (A. I. R. V. 41 C. 141) — "Unfortunately the earlier decision in the case of 11 Cal. L. J. 87 was not brought to the notice of the learned Judges in Afazuddi's case, (39 Cal. 133) with the result that the expression 'Projabili' was held to include the creation of a tenure in the latter case, while the decision in the former case was to the contrary."

1955 Hyd. 28 (Pr. 15) ((S) A. I. R. V. 42 C. 7) (F. B.) — "After carefully considering the views expressed in the aforesaid two sets of authorities reported in the Urdu Law Reports, one thing is clear that the first set of rulings followed the line taken by the former British Indian High Courts and that a Full Bench of the pre-constitution High Court of the State has also expressed similar view in 9 Ain-e-Deccan 530 (Q); as against this the later set of cases so far as the Abkari Act is concerned are decisions by Division Benches, which did not consider the Full Bench ruling referred to above which was evidently not brought to their Lordships' notice."

1955 Mad. 78 (Pr. 5) ((S) A. I. R. V. 42 C. 21) — "But neither of the decisions of the Privy Council, viz., 22 ALL. 149 (P. C.) and 1924 P. C. 226 (AIR v 11) appear to have been placed before the learned Judges (in 1925 Bom. 501 (AIR v 12)) and if the learned Judges had before them the principle governing such cases as laid down by the Privy Council, it was not likely that they would have taken a strict and narrow view of the scope of the proviso 6 to s. 92, Evidence Act."

1955 Mad. 341 (Pr. 6) ((S) A. I. R. V. 42 C. 92) (F. B.) — "The Full Bench in 1936 Mad. 324 (AIR v 23) which till then governed the practice on the original side of this Court, does not appear to have been placed before the learned Judge, in (1953 Mad. 858 (AIR v 40 C 335)) as it should have been by the learned Advocates on the original side who appeared in that case."

1954 Mad. 788 (Pr. 23) (A. I. R. V. 41 C. 260) (F. B.) — "Before leaving this case, we have to point out, that had the learned Advocate for the respondent, when the case was referred to the Full Bench, brought to our notice, the cases which he cited before the Full Bench, we might not have referred the matter to the Full Bench and therefore the remarks by the Full Bench "therefore a reference to the Full Bench was not strictly necessary" would not have been made. Before us only two decisions were cited and the learned Advocates on other side suggested a reference to a Full Bench."



## A. I. R. Commentaries Judicially Noticed.

1953 S. C. 23 (27) (A. I. R. V. 40 C 7)—[Touching the revisional jurisdiction of the High Court set out in s. 115, Civil P. C.] "A large number of cases have been collected in Edn. 4 of Chitaley & Rao's Code of Civil Procedure (vol 1) which only serve to show that the High Courts have not always appreciated the limits of the jurisdiction conferred by this section."

1949 P. C. 156 (158) (A. I. R. V. 36. C 47)—*Sir John Beaumont*.—"There have been no doubt, decisions in some High Courts in India which lend support to the view upon which the Judges acted. The cases are collected in Edn. 4 of Chitaley and Rao on the Code of Civil Procedure Vol. I, page 1105."

(1949) 15 Malayan L. Jour. 134 (135).—*Per Storr J.*—"On the point relating to section 127, Civil Procedure Code (corresponding to o. 9, r. 13 in Indian Civil P. C.), raised in this appeal . . . . A. I. R. Commentaries, Code of Civil Procedure (4th edition, 1944) at page 1755 states: 'But a person who is not a party though he may be interested in the suit is not entitled to apply under this rule' . . . . Agreeing with the views expressed above, I am of the opinion that section 127, Civil Procedure Code, is not available to a person who is not a party to the suit . . . ."

1955 J. & K. 1 (Pr. 5) ((S) A. I. R. V. 42 C. 1), *Shahmiri J.*—"As stated in Chitaley's Code of Criminal Procedure (1950) Edition) a valid divorce of the wife by the husband where it is sanctioned by personal law, puts an end to the marital relation and the status of husband and wife, and no order for maintenance can be made subsequent to the date of such divorce."

1955 Mad. 100 (Pr. 16) ((S) A. I. R. V. 42, C 28), *Ramaswami J.*—"The most exhaustive, lucid and analytical commentary on Art. 14 is to be found in the recently published A.I.R. Commentaries on the Constitution of India, Vol. 1 pp. 202-295. I am greatly indebted to this monumental work in the preparation of this decision. It is now well settled as these learned commentators of what may legitimately be described as the Indian Willoughby that this conception does not involve the idea of absolute equality among human beings which is a physical impossibility."

1955 Mad. 350 (Pr. 31) ((S) A. I. R. V. 42 C. 94), *Ramaswami J.*—"Some of the decisions relating to Rent Control Acts and their being upheld as valid are collected in the characteristically exhaustive and meticulously accurate A. I. R. Commentaries on the Constitution of India Vol. 1 pp. 439-440 and are indicated below—*Ramandas v. State of Uttar Pradesh*, 1952 ALL 703 at p. 705 (AIR V 39) (FB) . . . . ."

1955 Mysore 81 (Pr. 22) ((S) A. I. R. V 42 C. 27), *Vasudevamurthy J.*—"Interference by the Court will be warranted by the law when even an executive authority is not exercising its powers bona fide for the purpose contemplated by the law or influenced by extraneous and irrelevant considerations and where injustice has resulted—See the Constitution of India by V. V. Chitaley 1954 Edn. Vol. 2 pp. 1799-1800."

1956 Sau. 54 (56) (Pr. 3) (A I R V 43 C 18) — *Shah C. J.* — "The question has been considered in a lucid and exhaustive note in the Constitution of India by Chitaley and Rao Vol. 1 (N. 2 at pp. 183-185) which is in accord with the view of Chagla C. J. and we are in agreement with this view."

1956 Trav.-Co. 127 (Pr 12) (A I R V 43 C 52)—*Varadaraja Iyengar J.*—"The error may be one of fact but is not limited to matters of fact and include also errors of law. But the law must be definite and capable of ascertainment. An erroneous view of law on a debatable point or a wrong exposition of the law or a wrong application of the law or a failure to apply the appropriate law cannot be considered a mistake or error apparent on the face of the record. See Chitaley's C. P. C. Vol. III, pp. 3549-50, 5th Edn."